23639

(18,895.)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1903.

No. 261.

MERRITT CHANDLER, APPELLANT,

vs.

ROSCOE D. DIX, AUDITOR GENERAL OF THE STATE OF MICHIGAN; JAMES H. KERR, COUNTY TREASURER OF ALPENA COUNTY, ET AL.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF MICHIGAN.

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1 & 2 Supreme Court of the United States.

MERRITT CHANDLER, Appellant,
v.
ROSCOE D. DIX, Auditor General of the State of Michigan; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County, Appellees.

Return to Claim of Appeal

From the circuit court of the United States for the eastern district of Michigan, northern division. In equity.

Messrs. McKay & McKay, Eddy building, Saginaw, Michigan, solicitors for appellant.

George W. Weadock, Esq., Saginaw, Michigan, of counsel.

Horace M. Oren, Esq., Lansing, Michigan, solicitor for Roscoe D. Dix.

James Collins, Esq., Alpena, Michigan, solicitor for James H. Kerr.

George E. Frost, Esq., Cheboygan, Mich., solicitor for Thomas D. James.

Lewis W. Ostrander, Atlanta, Mich., solicitor for Herman Lunden, and Louis Bruder.

Albert M. Hilton, Esq., Gaylord, Mich., solicitor for Allen T. Martindale.

3 Pleas of the Circuit Court of the United States for the Eastern District of Michigan, in Equity, of the May Term, 1900.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General of the State of Michigan; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Bellant, and Francis E. Partridge, John Cain, James Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwick, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Murner, F. A. Baldwin, and F. A. Kramer. } No. 35.

Bill of Complaint.

And now on this day, that is to say, on Sept. 19th, 1900 comes the complainant, Merritt Chandler, by John A. McKay his attorney, and files in said court a bill of complaint, which bill of complaint is in words and figures following, to-wit:--

4 To the judges of the circuit court of the United States for the eastern district of Michigan, northern division, in equity:

Merritt Chandler, of Onaway, Michigan, and a citizen of the United States, and of the State of Michigan and of the eastern district thereof, brings this his bill of complaint in the northern division of the eastern district of Michigan against Roscoe D. Dix, auditor general of the State of Michigan, James H. Kerr, county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden, county treasurer of Montmorency county,

Allen S. Martindale, county treasurer of Otsego county, and Louis Bruder, county treasurer of Presque Isle, all in the State of Michigan and James E. Holcombe of Wolverine, Michigan; Cheboygan Leather Company of Cheboygan Michigan; Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Bellant, and Francis E. Partridge of Cheboygan Michigan; John Cain and James Fenlow of Manning, Cheboygan county, Michigan; David Bowen of Forest township, Cheboygan county, Michigan; Mathias King of Indian River, Cheboygan county, Michigan, Joseph Villebarn of Ocqueoc, Presque Isle county, Michigan; Everett F. Merrill of Onaway Michigan; Charles A. Begle Eliza Rivers, and Grace Harbor Lumber Company of Grace Harbor Michigan; Herman Besser and Monroe Klock of Alpena, Michigan; William R. Kendrick and Lewis H. Cornwell of Saginaw, Michigan; John D. Knause and Company of Bay City, Michigan; Salling, Hanson and Company, Hanson and Barker, and Ramson Hanson of Grayling Michigan; William McPherson, Jr., of Howell Michigan, Fredrick D. Larke and Charles H. Osgoode of Rogers City, Michigan;
5 and John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwick, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Murner, F. A. Baldwin, and F. A. Kramer whose places of residence are unknown to your orator, all of said defendants so far as your orator knows being citizens of the State of Michigan.

And thereupon your orator complains and says:

1. That he is the owner in fee simple of the original or Government title to the lands mentioned and described in the schedule hereto attached and marked Exhibit "A" and hereby made a part hereof, which said lands so described and included in said schedule are situate in the said counties of Cheboygan, Otsego, Presque Isle, Montmorency and Alpena, in the said State of Michigan and district aforesaid; and that your orator derived title thereto directly from the Government as evidenced by patents now in his possession or through mesne conveyances from the patentee thereof.

2. The matters and amount in dispute herein, exceed the sum and value of two thousand ($2000.00) dollars, exclusive of all interest costs and charges.

3. That claiming to act under and in accordance with the provisions of certain laws of the State of Michigan, said Roscoe D. Dix, auditor general of the State of Michigan as aforesaid and his predecessors in office and James M. Kerr county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden county treasurer of Montmorency county,
6 Allen S. Martindale, county treasurer of Otsego county and Lewis Bruder county treasurer of Presque Isle county and their predecessors in office have attempted, and are attempting, to

enforce collection of certain alleged taxes against your orator and the said lands of your orator by the sale of the said lands which said laws with the title thereof and the date when the same went into force are as follows :—

"An act for the uniform assessment of property and for the collection and return of taxes thereon" being act No. 169, of the Public Acts of the State of Michigan of 1869 as amended being compiler's sections 1001 to 1216 inclusive of volume 1 of Howell's Annotated Statutes of the State of Michigan, which went into effect April 6, 1869 and is commonly known as the tax law of 1869.

"An act to provide for the assessment of property and the levy and collection of taxes thereon" being act No. 9 as enacted by the legislature of the State of Michigan at its special session in 1882 as amended, being the appendix to volume 1 of Howell's Annotated Statutes of the State of Michigan, which went into effect March 14, 1882 and is commonly known as the tax law of 1882.

"An act to provide for the assessment of property and the levy and collection of taxes thereon" being act No. 153 of the Public Acts of the State of Michigan of 1885 which went into effect June 9, 1885, being compiler's sections 1169*l* to 1169 x 3 inclusive of volume III. of Howell's Annotated Statutes of the State of Michigan and is commonly known as the tax law of 1885.

7 "An act to provide for the assessment of property and the levy of taxes thereon and for the collection of taxes heretofore or hereafter levied" being act No. 195 of the Public Acts of the State of Michigan of 1889 as amended, being compiler's sections 1170*d* to 1173*d* inclusive of volume III, of Howell's Annotated Statutes of the State of Michigan, which went into effect June 27, 1889, and is commonly known as the tax law of 1889.

"An act to provide for the assessment of property and the levy of taxes thereon and for the collection of taxes heretofore and hereafter levied and to repeal act No. one hundred and ninety-five of the Session Laws of One thousand eight hundred and eighty nine except as provided in this act, and all other acts or parts of acts in anywise contravening any of the provisions of this act" being act No. 200 of the Public Acts of the State of Michigan of 1891, as amended, which went into effect October 6th, 1891, and is commonly known as the tax law of 1891.

"An act to provide for the assessment of property and the levy and collection of taxes thereon, and for the collection of taxes heretofore and hereafter levied; making such taxes a lien on the land taxed, establishing and continuing such lien, providing for the sale and conveyance of lands delinquent for taxes, and for the inspection and disposition of lands bid off to the State and not redeemed or purchased, and to repeal act No. 200 of the Public Acts of 1891 and all other acts and parts of acts in anywise contravening any

8 of the provisions of this act" being act No. 206 of the Public Acts of the State of Michigan of 1893, as amended, being compiler's sections 3824 to 3962 inclusive of the Compiled Laws of

1897, of the State of Michigan and commonly known as the tax law of 1893.

That all said laws of the State of Michigan with the exception of the tax law of 1893, as amended, that is to say, the said tax laws of 1869, 1882, 1885, 1889 and 1891, as amended, have been repealed and the assessment sale and disposition of your orator's said lands and of all taxes and alleged tax claims and tax titles against your orator and his said lands are now governed by the provisions of said tax laws of 1893 as amended.

4. That said laws are unconstitutional and void and confer no authority on said auditor general, said county treasurers or his or their predecessors, agents and purchasers from him or through them for the reasons hereinafter more specifically set forth.

5. That most of the proceedings taken by the auditor general of the State of Michigan and by the several county treasurers mentioned regarding said lands were taken under the general tax law of 1882 and the other general tax laws subsequently adopted, although some proceedings were taken under the general tax law of 1869; and that claiming to act under and in accordance with the provisions of said tax laws certain charges, purporting to be assessments aggregating ten thousand ($10,000.00) dollars and upwards have been made under said laws against your orator and his said lands, for various years from and including the year 1878 to the present time:

which said charges are, for the reasons hereinafter set forth,
9 invalid, illegal and based upon unconstitutional laws: which said charges however, said Roscoe D. Dix, auditor general of the State of Michigan, James M. Kerr, county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden, county treasurer of Montmorency county, Michigan, Louis Bruder county treasurer of Presque Isle county, Michigan, and Allen S. Martindale county treasurer of Otsego county Michigan, the same being the counties in which said lands are situate, now hold for collection and have attempted and are attempting and will and are about to collect and enforce collection of the same by the past or future sale of your orator's said lands.

6. That your orator is and always has been since and previous to the year 1880 a large property owner in the State of Michigan and in the eastern district thereof, as herein indicated, and has contributed a large amount in taxes to the said State and the said municipalities, that is said counties and the townships thereof wherein he held property to wit:—$25,000.00 to $35,000.00 and upwards and has at all times been ready and willing to pay his just and equal share of the public taxes; but said laws furnish no rule capable of producing reasonable equality in the assessment of taxes but on the contrary discriminate against your orator and his said lands and make it legally impossible to apportion the public burden with approximate equality and result in gross inequality in the assessment of taxes and in arbit-ary exactions from your orator and his said lands contrary to the constitution of the State of Mich-

igan and that of the United States, particularly to the XIVth amendment of the Constitution of the United States in this;
10 that they deny him the equal protection of the law and deprive him of his property without due process of law.

7. That the constitution of the State of Michigan provides in article XIV, section 12, that all property shall be assessed at its cash value; but that in all said laws the legislature departed from and violated the said constitutional provision by enacting that the words "cash value" wherever used in said acts should be held to mean the usual selling price at the place where the property to which the term is applied, shall be at the time of assessment, being the price which could be obtained therefor at private sale and not at forced or auction sale, whereby a rule different from that laid down and prescribed by the said constitution was prescribed by the legislature in said laws; and the said rule as enacted by the legislature has been applied by the officers entrusted and charged with enforcement of the said laws, and the said property of your orator, thereby assessed at a value greater than the true cash value thereof, and your orator thereby made liable to contribute a larger, grossly unequal and entirely disproportionate amount, the true cash value of his property being considered, to the public funds, than as if said constitutional provision were followed your orator being thereby denied the equal protection of the law and deprived of his property without due process of law in violation of the constitution both of the State of Michigan and of the United States.

8. That the legislature of the State of Michigan by thus defining the term "cash value" legally construed the same thereby exercising, in violation of the system of government which obtains in the United States and the various States thereof, judicial func-
11 tions, and rendered such legislative judgment or decree in the absence of and in advance of any hearing or showing regarding such construction; that such construction is manifestly erroneous, and deprives your orator of the rights and privileges secured to him by the Constitution of the United States.

9. That said lands of your orator consisted almost entirely of wild and unimproved lands from many of which the timber has been entirely or partially removed.

10. That said lands of your orator have at all times been assessed at other than their actual or true cash value and at other than their "cash value" as that term is employed in article XIV, section 12 of the constitution of said State and have been thereby discriminated against as well as your orator and your orator has thereby been denied the equal protection of the law and deprived of his property without due process of law.

11. That your orator's said lands have been assessed at a higher valuation than those of others in the same township, for example, your orator's said lands, meaning unimproved lands, have been assessed at a higher figure and valuation than neighboring or adjoin-

ing lands not differing in natural value, upon which buildings have been erected and improvements have been made.

For example, your orator received from said State of Michigan, in payment of contracts with it or purchased in the open market from others who had received the same from the State of Michigan, certain credits called scrip, which said credits or scrip, your orator exchanged for said lands at the rate of one acre of land for every one dollar and twenty-five cents (1.25) in scrip, and as soon
12 as said lands became your orator's, the assessing officers immediately placed an assessed valuation thereon of five dollars ($5.00) per acre and have maintained such excessive valuation although adjoining and improved lands with buildings etc., were assessed at a less valuation; and said assessing officers and the board of review refused to lower said excessive valuation even in cases where the supervisor or assessing officer of the township desiring to purchase some of said lands, so assessed at five dollars ($5.00) per acre, offered therefor the sum of one ($1.00) — per acre and refused to purchase where your orator offered to take for said lands at first one dollar and seventy-five cents ($1.75) per acre and finally one dollar and fifty cents ($1.50) per acre; which said alleged assessments then and at all times thereby worked a fraud both in fact and in law upon your orator, denied him the equal protection of the law, unjustly discriminated against him and his said lands and deprived him of his property without due process of law, in violation both of the Constitution of the State of Michigan and of the United States, particularly the XIVth amendment of the latter.

12. That under the constitution and laws of the State of Michigan, your orator's lands have been subjected to double and grossly unequal taxation by reason of the fact that each year the deficit of the previous year or of a proceeding year or years has been included in and made part of the taxes assessed upon your orator's said lands that is to say: that as required by article XIV, sec. 1, of the said constitution of the State of Michigan, the legislature and executive officers of the State government include each year in the estimates of the amounts to be raised by taxation and raise by taxation
13 throughout the State, an amount to cover such deficiency as occurs each year in the resources of the State; and thus each succeeding year since the adoption of the present constitution in 1850, the taxes assessed against any lands and remaining unpaid the preceding year have been included in the general estimates and assessed generally upon all lands, thus collecting and paying by such assessment all State taxes remaining unpaid in each year; and said delinquent taxes were and are thus collected and paid one year or thereabouts in advance of the time when by law said lands could or can be sold for said taxes. And the same course and system have been followed in the assessment and collection of the township, city and county taxes, and each year the taxes remaining unpaid are collected by general re-assessment the following year, or in a subsequent year.

This system of collecting the taxes results in grossly unequal, double, duplicate, recurring and cumulative and in effect progressive assessments and taxation and in the taxation of one county and township for the benefit of another or others, and your orator and his said lands were and are subjected to said method and thereby to grossly unequal, duplicate, double, recurring and cumulative assessment and taxation which is destructive and from which your orator and the county or municipality in which he resided or had property received no benefit, so that all rules of apportionment were violated by all assessments, and taxation in all said years upon all said lands in contravention and violation of the Constitution of the United States particularly the XIVth amendment thereof in this—that said constitutional provision of the State of Michigan and the method of assessment and taxation followed in pur-
14 suance thereof deny to your orator the equal protection of the law and deprive him of his property without due process of law; and shifts the taxes from one tax payer and one municipality to another.

13. That by law and as a constitutional right your orator was entitled to a hearing as to the assessment of his said lands before an impartial tribunal and one authorized by the constitution and not obnoxious to the Constitution of the United States; but your orator has been denied such right and opportunity, and none of said laws provide such an opportunity.

For example, the tax law of 1869 provides that all property shall be assessed by the supervisor of each township, and that such supervisor shall review the assessment so made, said supervisor thereby becoming in effect the judge in the matter in which he is interested, for both in making and reviewing said assessments so made by him, said supervisor acts in a judicial manner, and his decision is final.

And under said tax laws of 1882, 1885, 1889, 1891, and 1893, the supervisor of each township acts as the assessor in assessing property and with two electors chosen at the annual town meeting constitutes the board of review to review said assessments so made by said assessors, but said board of review as so constituted exercises judicial powers of the same nature as said supervisor, in violation of the Constitution both of the United States and that of the State of Michigan; and it is provided that the decision of said board shall be final.

14. That all of said laws contain provisions in force during
15 their operation requiring the officers entrusted with the administration of said laws and the assessment of property thereunder to make demand upon your orator for a statement upon which to base the assessment of his property thereunder and that no such demand was or has been at any time made upon him.

15. That all of said laws contain provisions which were in force while said laws were in operation requiring the officers entrusted with the administration and the collection of taxes thereunder to demand payment of said taxes from all persons against whom, or

whose property, taxes had been assessed; but that no such demand was at any time made upon your orator.

16. That all of said laws contain provisions which were in force while said laws were in operation requiring the officers entrusted and charged with the administration thereof and the collection of all taxes assessed thereunder to collect all of said taxes so assessed by seizing the personal property of such person to whom the said taxes were assessed to an amount sufficient to pay such taxes as were assessed against said lands together with all fees and charges for subsequent sale, wherever the same may be found in the county in which such officers reside or in an adjoining county, but that although said counties are adjoining and in all said counties your orator at all times had sufficient personal property subject to seizure as aforesaid out of which such taxes, if any such taxes had been levied against it, his said lands or himself, could have been collected, yet at no time has such seizure been made or any attempt to do so.

17. That at all times and in each and every year from and previous to said year 1880 down to and including the time
16 of filing this bill of complaint there were large quantities of personal property the amounts, kinds, and owners being too great and numerous to specify, not belonging to your orator in each of said counties and the townships thereof where your orator's lands are situate subject to taxation, which were not assessed but were entirely fraudulently and intentionally omitted from the assessment rolls whereby the amount of taxes assessed against your orator his said lands and property was rendered excessive, unfair, grossly unequal and disproportionate.

18. That all said laws are void unjust and unconstitutional and deprive your orator of his property without due process of law and deny to him the equal protection of the law for the reason that they do not provide for the uniform and equal assessment of property but tax one municipality or property in one municipality for the benefit of another, that is to say:—that personal property is, according to the provisions of said laws assessed variously at the residence of the owner thereof, at the situs of said personal property; or at the destination of said personal property being a place other than its situs, which may also be a place other than either its situs or the residence of the owner thereof, and said laws do not furnish any rule or classification to determine how or where such property shall be thus variously assessed but the provisions thereof are contradictory and contrary to your orator's rights under the Constitution both of the State of Michigan and that of the United States.

(18[2].) That said laws do not furnish rules of classification based upon relative differences and existing distinctions in property
17 and resting upon an intelligible and reasonable foundation; but the same are arbitrary and discriminating.

19. In so far as said laws attempt to provide for a judicial determination of the validity of any alleged assessment and taxation thereunder more particularly the laws of 1882, 1887, 1891 and 1893,

which provide a different system for selling lands for taxes from what prevailed previous to 1882, the same are unconstitutional and void and obnoxious to the constitution of the State of Michigan and of the United States for the reasons:—

(1.) That said laws particularly those of 1882, 1889, 1891 and 1893, do not observe the constitutional separation of the powers of government into legislative, executive and judicial, but blend them and cause the officers of one department to trespass upon the sphere and perform the duties and functions of the others contrary to the constitution of the State of Michigan and the Constitution of the United States both article IV, section 4, thereof guaranteeing to every State a republican form of government: and the XIVth amendment thereof.

(2.) That the proceedings under said laws particularly those of 1882, 1889, 1891 and 1893 are based upon an order purporting to be process of court which said process however is defective because not as required by law and the constitution of the State of Michigan. "In the name of the people of the State of Michigan."

(3.) That your orator has never been served personally with process in any proceedings under said laws; and said laws do not provide for personal service of process, except said law of 1889.

18 (4.) That said laws and proceedings do not distinguish between residents and non-residents; but the decree or judgment taken thereunder purports to be a personal decree without personal service; and a published notice thereunder is attempted to be made the equivalent of personal notice.

(5.) That said proceedings cannot be upheld as proceedings *in rem* for the reason that said lands were never seized into possession so as to constitute notice to your orator by the court or said auditor general or his predecessors and for the further reason that said proceedings are had in a court of equity.

(6.) That the decree or decrees in the ostensible legal proceedings under said law is or are in effect pronounced by the legislature and not by the court.

(7.) That there is no judicial record of said proceedings and none provided for by law although said matters are by law cognizable only by a court of record; and said circuit courts of the State of Michigan are by law and custom courts of record.

(8.) That there is not and cannot be, under the Constitution of the United States and that of the State of Michigan such a court as the legislature has attempted to create in and by said laws for hearing and disposing of tax matters and proceedings, and the system and proceedings inaugurated by the tax law of 1882 were up to that time unknown in the State of Michigan, and had not been due process of law up to that time and are not such now, were and are unusual proceedings, and were not contemplated when the present constitution was adopted in 1850.

(20.) That said laws and the proceedings thereunder are confis-

catory in their nature and not mutual in their operation;
19 and attempt to deprive your orator of his property without adequate consideration in this to wit:

(1.) That said laws and the proceedings thereunder, provide a means and method only by which your orator is deprived of his lands and property but none by which it shall be preserved, retained or restored if wrongfully included in said proceedings or taken in violation of the rights of the owner.

(2.) That said laws and the proceedings thereunder attempt to deprive your orator of his property without adequate consideration therefor, and provide no method by which your orator, in case of the sale of his lands, can obtain the fair value thereof.

For example, said tax law of 1893 provides that the lands shall be sold not with reference to their value, as determined by assessment or otherwise, but to the person who will pay the tax and take the least undivided interest in the lands therefor, while under former laws it was for a specified interest to be set apart under the statutory rule *e. g.* from the north side of the parcel sold, which said methods of sale are contrary to all legal and customary method of judicial or public sales, and discourage bidding at such tax sales for the reason that every person who would become the purchaser of the undivided interest in the parcel offered that would correspond to the amount of the tax for which the same is offered as compared with the total cash value of such parcel takes into consideration the fact that the purchase of an undivided portion of the parcel offered may mean a law suit to have the premises so sold partitioned, and the amount of his purchase set off to him
20 (said purchaser) so that in practice and effect the entire interest in the lands offered, is sold for the taxes; and said method of selling is illegal for the reason that the statutory rule governing the attempted sale of such lands takes into account only the amount claimed against said lands which, on the basis of the assessment and rate of taxation is only a small fraction of the total cash value, although the evidence of the latter is on the roll before the State officers, when making such sale, and such system or method of selling for taxes does not consider the entire value of the lands attempted to be sold for taxes and provides no method by which the surplus value between the alleged tax for which the land is being sold and the total cash value can be saved or preserved to the owner.

(3.) That the decrees made in the proceedings under which the alleged sales of said lands were held do not provide for the redemption of said lands although such redemption is provided for by law.

(4.) That said laws grant exemptions of both real and personal property from taxation based upon no other distinction than the amount of property possessed by the tax payer which is a classification according to wealth.

21. That said laws do not comply with article IV, section 20, of the constitution of the State of Michigan which provides that "No

law shall embrace more than one object which shall be expressed in its title."; and particularly the general tax law of 1893 is open to this objection, and the laws purporting to be amendatory thereof to-wit—acts Nos. 25, 154, 162 and 229 of the Public Acts of 1895; acts Nos. 206, 214, 224, 225, 229, 240 and 261 of the Public
21 Acts of 1897 and acts Nos. 31, 32, 83, 97, 107, 154, 169, 204, 215, 239, 262 and 264, of the Public Acts of 1899 in this that said amendatory acts introduce objects not included in said act No. 206 of the Public Acts of 1893, the same being the general tax law, and in no wise amendatory thereof, and many of said laws so far from being purely amendatory are repealing statutes; but are not so entitled. All said laws further violate said provision of the constitution by prescribing periods of limitation within which tax-titles can be contested, and defining offences and providing penalties for the commission thereof, which said objects are not contained in the title of said laws.

22. That said laws attempt by curative provisions to dispense with notices, forms, records, the performance of acts, and meetings of boards etc., within, during and at the time fixed by law, and other requirements of said laws to the prejudice of your orator and in contravention and violation both of the Constitution od the United States, and that of the State of Michigan: and further said curative provisions are under the decisions of the supreme court of the State of Michigan, so construed as to deny to the landowner and taxpayer a hearing and the opportunity to be heard.

23[1]. That said act No. 206 of the Public Acts of 1893 as amended is unconstitutional and void for the following reasons:—

1. That it does not provide any uniform and equal rule of taxation or such rule of apportionment as is essential to taxation but discriminates against property and individuals as, for example, under the provisions of section 19, of said act, banks and companies incorporated and unincorporated are permitted to deduct their
22 indebtedness from the gross amount of their personal property; while in the case of vessel property, the owner whether a corporation or individual is permitted to deduct its or his indebtedness from the entire amount of its or his property while in the case of an individual not engaged in banking or not doing business under a corporate name or not engaged in the vessel business, his indebtedness can be deducted only from his personal credits; from which said section 19, it appears clearly that it is the intention of the legislature to permit deductions of indebtedness from other property in order to determine the amount of property which shall be assessed to any individual or corporation, and from sections 5 and 11 of said act it further appears that corporations and individuals stand alike and upon the same footing before the law so far as their assessment and taxation is concerned and are subject to the same rules of assessment and taxation; but it is impossible to apply the foregoing sections and rules of assessment and taxation to the property of persons, including corporations, and particularly to your orator and his said

lands and property without producing great injustice and gross inequality in the assessment and taxation of the same and thereby causing discrimination against, and confiscation of, his property and thereby denying him the equal protection of the law and depriving him of his property without due process of law in contravention and violation of the Constitution both of the United States and of the State of Michigan.

(2.) That the courts of the State of Michigan in exercising the powers imposed by the said general tax laws are courts of special and limited jurisdiction and could and can exercise only
23 those powers if any, conferred by the said laws and can now exercise only those powers if any conferred by the statute known as the general tax law of 1893, as amended; that said tax law of 1893 provides by section 61, what the petition filed by the auditor general for the sales of lands delinquent for taxes shall *continue*, and, amongst other things, said section 61, provided, until amended by act No. 262, of the Public Acts of 1899, that lands bid off to the State while so held shall not be included in said petition of the auditor general; but said lands while claimed to be so bid off and so held by the State were so included in said petitions of the auditor general filed in each year and said petitions and the record or records of said court failed to show affirmatively in any given case that said lands while so included in said petitions were not lands bid off in the name of the State and thus held and it was necessary that such petition or record should make such showing before the court would have or acquire jurisdiction; and the court in every instance has attempted to exercise such jurisdiction and has professed to proceed to a decree and sale of said lands without such showing; and in doing so said courts acted entirely without jurisdiction and it is attempted thereby to deprive your orator of his said lands in contravention and violation of the XIVth amendment of the Constitution of the United States.

(3.) That said law as interpreted by the supreme court of the State of Michigan attempts, even where under the provisions of said law and the decisions of said supreme court the attempted sales of lands for delinquent taxes are entirely without jurisdiction, to compel, the landowner to institute proceedings to set aside such void sales
24 or lose his lands, claiming that the land-owner delaying to attack an absolutely void sale can be guilty of laches and thus lose his remedy, thereby threatening to deprive your orator of his property without due process of law in violation of the Constitution of the United States and of the State of Michigan.

(4.) That under the provisions of said law if there are no bidders for any of the lands offered for sale for delinquent taxes, said lands so offered and for which no bids are made, are bid off by the county treasurer in the name of the State for the State county and township in proportion to the taxes, interest and charges due each; and if so bid off to the State for consecutive years the said lands so bid off under the provisions of said law, may, without any hearing or opportunity

to the owner or others interested therein to be heard, be declared homestead lands and opened for entry as State homestead lands at the price of ten cents per acre, coupled with other conditions including five years' continuous residence on said lands and improving the same; that when so set apart for homestead lands, all the taxes thereon are cancelled and said lands are thereupon exempted from taxation; and lands including some lands of your orator have been so homesteaded in the counties and townships in which your orator's said lands are situate whereby your orator and his said lands have been discriminated against and a greater burden imposed upon him and them, and the credits property and money of said townships and counties confiscated by the State with resulting loss to, and increased taxation of, your orator and his lands, thereby denying to your orator equal protection of the law and depriving him of his property without due process of law.

25 (5.) That the general tax law of 1893 as amended by act No. 154 of the Public Acts of 1899 provides for a board of State tax commissioners, which said board, it is claimed, has been organized under said act and acting under its pretended powers threatens to carry the same into effect in spite of the fact that the powers conferred upon said board are unconstitutional and void for the following, amongst other reasons, to-wit:

(*a.*) That said board is not authorized by the constitution of the State of Michigan and exercises powers, for example, of local self-government and judicial powers, without any constitutional warrant, and in spite of the fact that said powers are, to the exclusion of said board or other body created by the legislature, lodged elsewhere.

(*b.*) That said board is authorized and attempts to make, change and alter at its will local assessments after the same have been made by the legally constituted assessor of each municipality and reviewed in the manner prescribed by law and even after payment of taxes based upon such assessment:

(*c.*) That the powers conferred upon said board, carried into effect, are taxation without representation.

(*d.*) That the powers conferred upon said board are inimical to and destructive of the principle of local self-government inherent in the institutions of the State of Michigan and of the United States.

(*e.*) That said act confers and said board as organized thereunder attempts to exercise judicial powers contrary to law, and to adjudicate and pass upon the rights of your orator and deprive him of his property without due or any process of law and with-

26 out trial by jury as by law he is entitled to.

(*f.*) That said board pretending to act under said law, exercises inquisitorial powers, contrary to the Constitution of the United States and amendments thereof; and said laws by which said board is constituted abridges the rights, privileges and immunities of your orator as a citizen of the United States by subjecting him to unreasonable searches:

(*h.*) That said law provides in case of its violation for punishments which are uncertain, cruel, double excessive and unusual:

(*h.*) That although said board as created by said law, comprises three members yet contrary to due process of law, it is not by the provisions of said law required to act as a board and be governed by a majority vote of its members; but each member may exercise all its powers separate and apart from each other, and the board thus be in session in three places at once.

(*i.*) That said board attempt- to institute proceedings and inquiries not authorized by law and this in the exercise of legislative powers improperly delegated to it by the legislature.

(*j.*) That said law and the provisions thereof governing said board attempt to confer absolute power and authority upon said board thereby making the decisions of said board and of its several members final and preventing your orator from resorting to the courts for the determination of any question of which said board claims to have jurisdiction:

(*k.*) That those persons now claiming to be, and act as members of said board are not legally appointed and are attempting to
27 hold office as such members without the consent of the senate of the State of Michigan as required by said law:

(*l.*) That said law compels a person to become a witness against himself, and to give testimony upon which criminal charges could be based and criminal prosecutions maintained contrary to the rights, privileges and immunities of your orator as a citizen both of the State of Michigan and of the United States.

(*m.*) That said law is vague, uncertain and undefinite in its terms and provisions, and therefore void and unconstitutional.

(*n.*) That said law provides that said board may issue subpœnas to witnesses, to appear and testify to-wit your orator, presumably at the will of said board, anywhere in the State of Michigan to-wit:—in a place and county long distant from and other than the home, residence and place of business of such witnesses, without compensation; and on failure of such witness to wit, your orator, to obey the subpœna of said board said law provides that upon proper showing of service of, and refusal to obey, such subpœna attendance of such witnesses may be compelled by attachment to be issued by any circuit court in the State, presumably a circuit court of a county other than that of the residence, home, and place of business of such witnesses, when as a matter of fact the circuit court is, in the State of Michigan, organized by counties, and the jurisdiction thereof is local to each county and does not run into other counties as herein attempted, which said proceedings, as by said law authorized, are therefore without jurisdiction and do not constitute due process of law.

28 (*o.*) That said law defines and provides punishments for alleged offences committed against the provisions of said act: but the title thereof does not contain or intimate that said act is penal in its scope or the said law in its administration; thereby contain-

ing objects not embraced in the title contrary to the constitution of the State of Michigan and depriving your orator of his property without due process of law.

(23².) That said laws as construed by the courts and executive officers of the State of Michigan are unconstitutional; and are systematically construed and enforced in violation of your orator's fundamental rights as a citizen of the United States.

24. That by the constitution of the State of Michigan, article IV, section 22, it is required that all printing for the executive departments and all other printing ordered by the legislature shall be let by contract to the lowest bidder or bidders who shall give adequate and satisfactory security for the performance thereof, and the printing of the tax lists provided for by said laws is printing for the executive departments and printing ordered by the legislature; but, so far from contracting for the same, the auditor general under the authority of said laws but in violation of said constitutional provision pays therefor to a partisan newspaper designated by him the sum of forty cents per description and attempts to collect the same by sale of your orator's lands, which said sum of forty cents is an exorbitant and unreasonable charge compared with what the same would cost if let by contract; and is taking of your orator's property without due process of law. And that five (05c.) cents per description would be a reasonable charge for said printing.

29 25. That the auditor general formerly included as a charge against each description of land, your orator's said lands amongst the others, the sum of seventy cents, now made one dollar for costs of advertising and other expenses of sale, which said sum is included in and made a part of such charges before any part thereof with the exception of the advertising, is incurred and with the exception of said advertising, no expenses are incurred in and by said sale that have not already been provided for and included in the salary of the clerks or officials performing any service or duty under said laws and proceedings all of which said expenses of sale as aforesaid are included in the taxes for which said lands are attempted to be sold whereby it is attempted to collect twice from your orator the same amount and to impose upon him and his said lands a double exaction for one and the same charge thereby attempting to charge him for services not performed amounting to from $400.00 to $800.00 per annum thus depriving him of his property without due process of law: and it is attempted to collect said charges and expenses of sale against said lands where the proceedings for sale and the sales as well as the taxes were invalid and neither the State nor the auditor general was entitled to judgment therefor.

26. That said laws all provide, in case of non-payment of alleged taxes claimed to be payable thereunder for payment of a collection fee, in addition to the interest upon said alleged taxes as provided by said laws, said collection fee to be collected therewith, if said alleged taxes are not paid when claimed to be due, which said col-

lection fee, upon each year's alleged taxes, is included in
30 and made part of the charges etc., for which it attempted to sell said lands, although all expenses of sale and collection are already included in and form a part of the alleged taxes assessed against said lands and for which it is attempted to sell said lands, whereby it is attempted to make a double charge against your orator and his said lands for one and the same item, and thereby deprive him of his property without due process of law, and such collection fee is an unreasonable and unjust charge and even if collectible under the former tax laws is not, now that said laws have been repealed, reasonable or recoverable.

27. That said tax laws impose various rates of interest upon delinquent and unpaid taxes which rate of interest has now been fixed by act No. 262 of the Public Acts of 1899 at the rate of one per cent. per month and it is attempted to apply the same to all taxes whether assessed before or after the passage of said law, or under said law of 1893 or a former law or laws, which said rate of interest is more than double the rate of simple legal interest in the State, is a penalty, and is unreasonable and amounts to the confiscation of your orator's property and the taking of the same without due or any process of law.

28. That no valid and legal taxes have been assessed against your orator and his said lands; but that all alleged charges purporting to be taxes etc., against him and his said lands are illegal, void and unconstitutional.

29. That all of the taxes assessed in each year upon said lands and the sale of said lands therefor are invalid and illegal for one or more of the following reasons, in addition to those given else-
31 where herein, as your orator is informed and believes, that is to say:

(1.) That the township taxes where voted by the township board were so voted,

(*a.*) Without any showing or it appearing of record anywhere that the qualified electors had neglected or refused to vote such sums of money as were necessary to defray the ordinary township expenses.

(*b.*) Without it appearing that said taxes were necessary to defray the ordinary township expenses or were for ordinary township expenses.

(*c.*) That said taxes were voted for other than township expenses and exceeded the sum, in any one year, of one thousand dollars.

(2.) That said townships counties and the State levied generally delinquent taxes, instead of charging the same back to the land, townships and county delinquent therefor.

(3.) That the various taxes levied both singly and in the aggregate exceed the percentage and amount prescribed by law.

(4.) That one per cent. has been added to the amount of the several taxes to be raised by the assessor for the purpose of avoiding fractions in the computation.

(5.) That said taxes have never been legally equalized and large classes of property omitted in any attempted equalization.

(6.) That said taxes have never been lawfully apportioned.

(7.) That said townships have been assessed and said taxes
32 levied on said lands for the benefit of other townships in said counties in the State of Michigan.

(8.) That said lands have not been assessed in the name of the owner thereof although the assessor knew or could have ascertained the name thereof.

(9.) That there was no warrant attached to the rolls for the collection of taxes and that said taxes on said lands have been prematurely, improperly and illegally returned delinquent.

(10.) That the tax roll was not signed by the supervisor.

(11.) That the minutes and proceedings of the board of supervisors were not signed by the chairman and county clerk as required by law.

(12.) That the board of review in the several townships did not sit for the period required by law.

(13.) That the board of review did not certify to the tax rolls as required by law.

(14.) That some of said taxes are placed on the tax rolls in the column which does not designate them.

(15.) That where drain taxes have been levied, ten per cent. has been added to the amount of the estimated cost.

(16.) That the county treasurer in selling did not observe the requirements of law as to the order and time of sale of different parcels, particularly of those sold to the State.

(17.) That in the auditor general's proceedings in each of said years said lands have been included in the auditor general's petition while held by the State on State bids.

(18.) That in each of said proceedings for the taxes of each of said years, the decree was made prematurely, and the court there-
33 by, if it ever had acquired, lost jurisdiction of said proceedings and the sales thereunder are entirely void.

(19.) That salaries have been voted county officers by the board of supervisors and included in said taxes without warrant or authority of law, to-wit:—sheriffs' salaries.

(20.) That the estimates and taxes levied and collected in all said counties include salaries not authorized by law for county officers, to-wit:—for sheriff.

(21.) That contracts were let without advertising for bids *e. g.* the contract for county printing.

(22.) That delinquent and rejected taxes payable by specific persons and property have been assessed generally and are included in said taxes and on said lands.

(23.) That the county highway fund has been expended on other than State and county roads.

(24.) That the county highway fund has been divided equally

amongst townships and expended under the directions of the township officers.

(25.) That the record of equalization of the township assessment rolls in the counties was not signed by chairman of board of supervisors and county clerk as required by law.

(26.) That said counties were bonded without authority of law and taxes levied and collected for the purpose of paying such bonds.

(27.) That the highway fund was not expended in the township where raised.

(28.) That five hundred ($500.00) dollars was voted by the county of Alpena to the city of Alpena to aid in erecting and establishing a market and taxes levied for the same, for which there is no authority or warrant of law.

34 (29.) That money was borrowed in a manner and amounts not authorized by law, for example bonds were issued, and money borrowed where the question of issuing such bonds had not been voted for by a majority of the electors in the county or township, as required by law, and in some cases money was borrowed without submitting the matter to the vote of the electors.

(30.) That the equalization of said township assessment rolls was not of property at its true cash value.

(31.) That funds were voted for purposes other than those named.

(32.) That the number of acres in a parcel is not designated on the tax roll.

(33.) That there is no entry on the tax roll opposite some parcels of land to show who owns the same, or that the name of the owners is unknown.

(34.) That the amount of taxes is not entered opposite some descriptions of land although there is entered opposite other descriptions of land on the same roll in the same township what purports to be the proportionate amount of such tax against such other descriptions.

(35.) That more than one tax appears in a single column.

(36.) That the assessed valuation was excessive.

(37.) That the valuation was not fixed according to law for example:—in Presque Isle county—the board of supervisors in 1880, adopted, the following rules for assessing lands—pine lands at $5.00 per acre, farming lands of general average quality at $3.00 per acre, and stripped and improved lands at cash value, which said rules have never been re-cinded by the board.

35 (38.) That in some cases after taxes had been assessed a percentage, for example, forty (40%) per cent. of the same was remitted, and the balance accepted in payment of the total amount but never in the case of your orator's lands.

30. That said void assessments can never be made the foundation for a valid decree, therefor against the said lands of your orator: and said void and illegal assessments are not severab*el*, but such

void and invalid assessments and taxes are entire, and affect the whole tax levied.

31. That all matters and facts alleged herein are matters of public record in the said State of Michigan, and said counties and said townships, to which said records for greater certainty your orator refers, which on account of their great number and length cannot be made part hereof, from which said matters and the facts ready to be produced and proved as this honorable court shall direct, will then more fully and at large appear.

32. That said tax laws with the exception of the laws of 1869 and 1885 provide that the land shall be sold for taxes to the person who will take the smallest undivided fee simple interest therein and pay the taxes for which such land is offered which method of sale, where less than the whole interest is sold imposses upon the landowner a tenure of title not warranted or authorized by law and destroys or impairs his vested interests therein by forcing upon him without his consent a tenancy in common in and to said lands in contravention of the Constitution both of the United States and of the State of Michigan.

33. That the methods of sale provided by said laws are in-
36 consistent and inoperative for the reason that they leave the legislative intent vague and uncertain in this, to-wit:—that the method of sale may, although the purpose is merely the collection from the land offered of the taxes assessed against it, result, on the one hand in the purchaser becoming a joint owner, claiming under the same root of title and interested in maintaining said lands free from encumbrances; or on the other hand in said purchaser becoming the alleged owner of the entire fee-simple title, claiming under a different root of title which is entirely hostile to, and subversive of that of the owner for which said reasons said laws are inoperative, unconstitutional and void as violating the Constitution both of the State of Michigan and of the United States.

34. That upon any lands being bid to the State for taxes the State disposes of the same not to the highest bidder but to the first applicant to the detriment of the owners thereof including your orator; but as a matter of right and justice, other things being equal the owner of the original title thereof should have the preference.

35. That the constitution of the State of Michigan provides that all property, except property paying specific taxes shall be assessed at its cash value, and that the taxes so assessed shall be uniform and equal, and the property so assessed includes both real and personal property; but the equalization of the assessment rolls of the various townships in each county by the board of supervisors thereof in compliance with the terms and provisions of said laws is based solely upon the valuation of the real estate without regard to the personal property thereby producing an inevitable inequality and want of uniformity in the taxes assessed in the various townships especially in the taxes assessed upon real estate, for county

and State purposes thus imposing a grossly unequal burden
37 upon your orator and his said lands and denying to him the equal protection of the law contrary to the Constitution of the United States and the XIVth amendment thereof.

36. That any system of taxation in order to apportion equally the burden thereof should take into consideration the character and kind of property and provide proper rules of classification for purposes of taxation, but said tax laws disregard any such rules of classification and jumble all property both real and personal, together, and with comparatively unimportant exceptions where specific taxes are levied, assess all said property at the same rate thus creating a system that is incapable of producing approximate and reasonable equality, but must from its very nature in its operation result in gross inequality and discrimination and does work such inequality to and discrimination against your orator and *others* his said lands and the lands of others.

37. That said laws do not tax the stock of national banks upon the same methods as other moneyed capital.

38. That personal property and real estate under the system of taxation authorized by law in the State of Michigan cannot be taxed at a uniform rate, although the constitution of said State provides they shall be so taxed; and it is unlawful to tax them otherwise, from which it results, if the provisions of said laws are to be observed, that said laws deny to your orator the equal protection of the law and deprive him of his property without due process of law.

39. That said tax laws provide that in case a tax title acquired thereunder is set aside by the court that the said auditor
38 general shall refund to the purchaser the amount paid at the time of the sale with interest thereon at the rate of eight per cent. per annum from the time of the purchase to the time when said sale was set aside thereby pledging the credit of the State in aid of private persons contrary to the constitution of the State of Michigan and denying to your orator the equal protection of the law and enacting class legislation contrary to the Constitution of the United States and the XIVth amendment thereof.

40. That said tax law of 1893 permits redemption, after one year has elapsed, from the sale, made thereunder, for taxes, upon condition that the owner pay the holder of the tax-title the amount paid therefor with one hundred per cent. and all costs and charges which requirement is a penalty that is unreasonable and deprives your orator of his property without due process of law contrary to the Constitution of the United States.

41. That said tax laws of 1869, 1882, 1885, 1889 1891 and 1893 although they are public acts and general laws applicable to the whole State of Michigan are not uniform in their operation but by their terms, contrary to law and their obvious purpose, except certain cities and villages from their provisions by respectively enacting in express terms that "this act shall be applicable to all cities and villages where not inconsistent with their respective charters"

thereby limiting the provisions and operation of the general tax law to those cities and villages which had not by local law obtained special grants of powers and privileges relating to the assessment and collection of their taxes, whereby different methods of the assessment and taxation as well, as for the sale of lands for
39 taxes the interest thereon etc., obtain in different cities and villages of the State which are different from the methods provided by the general tax law but are to- numerous to mention and specify in detail.

For example, the tax law of 1893, which in addition to the foregoing provided that "in cities where some special provision is made for demand and collection of taxes, the collector or treasurer shall comply with such special provision, otherwise be bound by the provisions of this act," also provides for a judicial sale of lands for taxes; which said judicial sale, however, or any proceedings looking to the same, are not held or observed in the city of Grand Rapids, Michigan, for the reason that the charter of the city of Grand Rapids provides in title VIII, and sections 21, 22, and 23, thereof that:—

"SECTION 21. Owners or parties having legal interest in any real estate assessed under the provisions of this title shall be liable to pay every tax regularly assessed thereon, and if the same shall not be paid by the first day of March following the assessment of the same, it shall be the duty of the city treasurer to cause a notice to be published in the two official newspapers of the city, once a week for four successive weeks, requiring the owners or parties having a legal interest in such real estate to pay such tax together with all interest and charges thereon, and that if default shall be made in paying the same, such real estate will be sold at public auction on the first Monday in April thereafter, at nine o'clock, in the forenoon of that day, at the court house in said city, or as soon thereafter as the description of such real estate shall be reached in the course of the sale, at the highest price which shall be bid for the same,
40 for the payment of such tax and interest and charges thereon, together with all costs and charges of sale. Such sale shall be continued from day to day, Sunday and legal holidays being excluded, from the hour of nine o'clock in the forenoon until the hour of twelve o'clock noon, and from the hour of one o'clock in the afternoon until five o'clock thereafter of each day, until such delinquent taxes are disposed of by such sale.

"SECTION 22. The costs of the advertising, provided for in the proceeding section, shall in no case exceed the sum of forty cents for each description of real estate advertised, and shall be paid out of the general fund of the treasury not otherwise appropriated. Each description of real estate, shall be separately exposed for sale for the total amount of the tax, all interest and charges thereon, together with all the costs and charges of sale and shall be sold to the person who bids the highest price for such real estate: Provided, that no bid shall be accepted for less than the amount of such tax,

all interest and charges thereon, together with all costs and charges of sale.

"SECTION 23. If the owners or persons having a legal interest in any such real estate do not pay such assessment, or tax together with all interest and charges thereon, within the period above prescribed for the publication of such notice, then it shall be the duty of said city treasurer to cause such real estate to be sold at public auction to any bidder, to pay said tax, together with all interest and charges thereon, and the costs and all charges of said sale, and to execute the proper certificate of sale to the purchaser thereof. If there shall be a sum bid for such real estate in excess of the said tax, and of the interest and charges thereon together with all costs and charges of sale, the excess thereof
41 — be deposited with the said city treasurer to be disposed of as hereinafter provided. If such real estate shall not be redeemed within one year after such sale thereof as hereinafter provided, the mayor of said city shall in the name of said city, execute and deliver to such purchaser or his assignee the proper deed of conveyance of such real estate which deed shall be *prima facie* evidence of the regularity of all proceedings under which said sale is made and said deed executed. The said deed shall be as follows: Whereas, on the — day of —— A. D. — at a public sale, made by the treasurer of the city of Grand Rapids for taxes duly assessed by the said city of Grand Rapids, for the following purposes (stating the purpose for which the assessment was made) A—— B—— became the purchaser of the following described real estate namely (described real estate) for the sum of — dollars that being the amount of the tax, interest, costs, and charges thereon. Now, therefore, know all men by these presents, that I C—— D——, mayor of said city in consideration of the premises, do hereby grant, bargain, sell and convey to the said A—— B——, his heirs and assigns, the real estate above described, as so purchased by him, to have and to hold the same to the said A—— B——, his heirs and assigns forever.

Witness my hand and the seal of the city this — day of —— A. D. —.

Signed, sealed and published in the presence of

C—— D——,

Mayor of the City of Grand Rapids."

42 That the sale of lands for taxes in said city of Grand Rapids is held annually in accordance with said charter provisions. That said provisions of the tax law from which said city of Grand Rapids is thus exempted relate to the jurisdiction of the court of chancery in exercising its alleged jurisdiction under said tax law and said alleged jurisdiction is thus curtailed and limited without warrant or authority of law, and by reason of said local privileges and exemptions, and the consequent partial instead of uniform operation of said laws, a different rule or rules govern your orator and

his said lands from others for example, land and landowners of the said city of Grand Rapids, and he is thereby deprived of his property without due process of law and denied the equal protection of the law and said tax laws are therefore void and unconstitutional, as being obnoxious to the Constitution both of the United States and of the State of Michigan.

42. That said laws in so far as they attempt to confer jurisdiction upon the courts of the State for their enforcement and in, at the same time, as they do, limiting and curtailing said pretended jurisdiction by exempting certain villages and cities therefrom are unconstitutional and void being in contravention of the Constitution both of the State of Michigan and of the United States, particularly the XIVth amendment of the latter.

43. That it is impossible to ascertain or approximate what would be a fair or just amount for your orator to pay on account of taxes; but, everything considered, your orator has now overpaid by reason of the said unequal, unjust and discriminating rules of assessment and taxation and illegal exactions thereunder, any sum that
43 in fairness or justness could be demanded of him; but should it hereafter turn out that any sum is payable by him, your orator is willing and ready and hereby offers to pay the same when legally ascertained.

44. That the alleged claims for taxes charged against his said lands are now old and stale demands which are now no longer enforceable.

45. That all of said tax laws are public acts dealing only with the interests of the State, and with property so far as it is affected with the public interest; but said laws in spite of this fact include objects and remedies that are purely private; and attempt to follow and control the alleged lien of the State for taxes attempted to be levied under said laws after it has passed to and become, in so far as said laws can do so, the property of third parties; but said laws provide no remedies or other protection for the owner of the lands affected:

46. That none of said tax laws except those of 1889, 1891, and 1893 purport or attempt to operate retrospectively; and that in so far as said tax laws of 1889, 1891 and 1893 purports or attempt to operate retrospectively said laws are unconstitutional and void, in this, to-wit: that they impose onerous terms conditions, penalties and procedure unprovided for in, unknown to, and not imposed by, the laws which they repeal in relation to the taxes and matters concerning which they attempt to operate retrospectively; and unknown and not contemplated when the present constitution of the State of Michigan was adopted in 1850.

47. That the State of Michigan was admitted into the Union as one of the United States upon certain conditions prescribed by the act of Congress approved June 23rd, A. D. 1836, which said
44 act of Congress and the conditions therein contained were assented to by the State of Michigan by an act approved July 25th, 1836 and afterwards ratified at a convention held at the

city of Ann Arbor in said State of Michigan on the 15th day of December A. D. 1836, one of which said conditions of admission to said Union was and remains "that in no case shall non-resident proprietors be taxed higher than residents;" and such condition is and has, at all times since said year 1836, been part of the fundamental law of the State of Michigan, paramount to both its constitution and laws; and it has at all times been the duty of the said State of Michigan and of the legislature thereof to provide by suitable legislation for the recognition and enforcement of said condition of admission, and said condition of admission was and is a condition precedent to the enactment of any law imposing taxes or prescribing methods of taxation; but the State of Michigan and its legislature have entirely disregarded said condition and have neglected to provide for its recognition and enforcement, and it is a notorious fact that said condition has in the assessment and taxation of persons and property been abrogated, set aside and disobeyed and none of the general tax laws provide for any method by which said condition can be recognized and enforced to the great injury and detriment of your orator and his said lands and said laws are therefore unconstitutional and void.

48. That under the provisions of said laws the auditor general attempts and pretends to acquire or convey, on a sale of said lands for taxes, title in fee simple thereto; and to cut off all right, title and interest of your orator therein; and thereupon after such sale as aforesaid continues to assess said lands to your orator and to charge against him and his said lands subsequent taxes, and the costs, charges and expenses thereof.

45 49. That said laws attempt to deprive your orator of his rights and privileges as a citizen of the State of Michigan and of the United States by denying him access to the courts or limiting his rights and remedies therein *e. g.* by denying him relief except in the cases specified in section 70, of the general tax law of 1893; by denying him in all cases the writ of injunction although he may without such writ suffer irreparable injury; and by requiring payment of a tax as condition precedent to the right of appeal etc., in violation and contravention both of the constitution of the State of Michigan and of that of the United States, and particularly of the XIVth amendment of the latter.

50. That the auditor general of the State of Michigan, said county treasurers of the several counties of Alpena, Cheboygan, Montmorency, Otsego and Presque Isle and all other persons asserting any rights or claiming any title or attempting or threatening to do so under the provisions of said laws are trespassers.

51. That the proceedings taken in the said several townships and counties to assess your orator and his said lands and the attempted and threatened sales of your orator's said lands under the provisions of said laws constitute a cloud upon the title of your orator in and to said lands which ought to be removed, and unless so removed by the decree of this honorable court, will greatly depreciate the value

and prevent the sale thereof to your orator's permanent and irreparable loss, damage and injury; and your orator is without any adequate remedy therefor at law.

52. That by reason of said alleged assessments, taxation
46 and proceedings to sell said lands for said alleged delinquent taxes no vested interest has been acquired therein by the State or any person or persons claiming through the State and none can be so acquired.

53. That all of the provisions of said statutes of which complaint is here made, that they were not observed, were mandatory and for the benefit of your orator and necessary to be observed as he has here claimed in order to confer jurisdiction upon any officer or court purporting or professing to act thereunder, and it was necessary that all such provisions be observed in order, as indicated and claimed, before one taking any steps subsequently in said proceedings, or under said laws or any of them would acquire jurisdiction; and such mandatory proceedings not being so observed all subsequent proceedings were without jurisdiction: but although your orator has been prejudiced by the non-observance of said mandatory proceedings, the courts of the State of Michigan have announced by their decisians that he can have no relief.

54. That said provisions of said laws herein complained of contravene and violate the Constitution of the United States and particularly the XIVth amendment thereof in this to-wit: that they deprive your orator of his property without due process of law and deny to him the equal protection of the laws: and the legislature of the State of Michigan, was without the power or authority to enact said laws.

55. That the unconstitutional and void features and provisions of said laws herein complained of extend to and affect said laws as a whole and render the same entirely unconstitutional, void and unenforceable for the reasons that the unconstitutional and void parts pointed out are so related to, connected with and dependent
47 upon the remaining parts thereof that they cannot be separated therefrom without doing violence to the whole; and the intention of the legislature as expressed in said laws cannot be carried into effect without said void and unconstitutional parts.

56. That many persons claim an interest in said lands described in said Exhibit "A" as grantees of parcels thereof or otherwise by virtue of conveyances made by said auditor general and his predecessors in office and that the names of such persons so far as your orator has been able to discover are: James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie Charles Laduc, Frank Laduc, Louis St. Amour, William Hackleburg, John McGinn, Davis Pelton, William Reid Charles Bellant, and Francis E. Partridge, John Cain, James Fenlon, David Bowen, Mathias King, Joseph Villburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Compnay, Herman Besser, Monroe Klack, William R. Kendrick,

Lewis Cornwall, John D. Knause and Company, Salling, Hanso and Company, Hanson and Barker, Ramson Hanson, William McPherson, Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John P. Harvey, A. N. Allen, Neevell A. Ayers, Rosena Schmidt, J. W. Karwick, Warren Shook, George Crawford, Hugh McKenzie, John S. Sanborn, D. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Murner, F. A. Baldwin, and F. A. Kramer, and your orator prays that, if hereafter he should discover any other persons claiming any interest in said lands or any part thereof hostile to your orator, he may be permitted to make them parties defendant hereto.

48 57. That all of said persons, claiming any interest in said lands and including said auditor general and his predecessors in office and said county treasurers including their predecessors in office, acquired their individual interest in or performed any act required by said law to be performed with full notice and knowledge of the invalidity and unconstitutionality of said laws and cannot support their pretended claims as innocent or *bona fide* purchasers.

58. That there is not and cannot be a *bona fide* purchaser of a tax-title or any interest based thereon.

59. That said lands described in said Exhibit "A" are of the value of fifty thousand ($50,000.00) dollars and upwards and said auditor general and other defendants claim to own the same and your orator has reason to believe and apprehend and does greatly fear that said defendants relying upon their tax-titles and others acting under their authority will commit waste upon said lands, interfere with the same and your orator's rights therein and that said defendants will sell, convey, mortgage and encumber or otherwise dispose of said lands unless restrained by the order of this court.

60. That the rights and interests of all parties herein in the premises can be determined and protected in this suit which otherwise cannot be done without a number of suits at law and in equity, and your orator has no adequate remedy at law.

61. That all said laws for the reasons herein given and set forth transgress and violate the fundamental principles upon which the governments of the United States and the State of Michigan and their constitutions are based and are therefore unconstitutional and void.

49 Forasmuch therefor- as your orator is without relief except in a court of equity, your orator prays:—

I. That said defendants may be required to make full and direct answer to this your orator's bill of complaint, but not under oath, the answer under oath being hereby waived.

II. That all said tax laws may be declared unconstitutional and void.

III. That all assessments made of said lands, all taxes levied thereon, and all sales of said lands for taxes under and by virtue of

said laws may be set aside, cancelled, held for naught and declared null and void, as a cloud upon the title of your orator.

IV. That all conveyances made in pursuance of said laws and sales may be declared null and void and ordered to be delivered up to be canceled and the defendants ordered to convey any right title or interest they each and any of them claim in and to said lands under said laws or tax-titles thereunder, and in default thereof that the decree herein operate as such conveyance.

V. That your orator's title in and to said lands may be quieted and your orator declared the owner in fee simple thereof and entitled to the possession of the same.

VI. That the defendants may be by the decree of this honorable court required to yield and deliver possession of said lands described in Exhibit "A" to your orator, and that your orator may have the process of the court in due form to obtain possession thereof, and to remove therefrom all persons hereinbefore specified as now claiming said lands and parcels thereof and all other persons claiming by, through or under them or any of them.

50 VII. That the writ of injunction may issue out of and under the seal of the court to the above named defendants and each of them, their attorneys, solicitors, agents and servants, commanding them and each of them absolutely and permanently to desist and refrain from committing any waste upon said lands described in Exhibit "A" from assessing said lands or levying any taxes thereon against your orator under said laws, and from selling or attempting to sell said lands for said taxes or taking any other or further proceedings under said laws in regard thereto, and from selling, conveying, mortgaging, encumbering or otherwise disposing of said lands or any parcel or part thereof or interest therein and that in the meantime until the further order of this court, they may be so restrained.

VIII. That your orator may have such other, further and different relief in the premises as the nature of the case may require and shall be agreeable to equity and good conscience.

IX. May it please this honorable court, the premises being considered to grant unto your orator the writ of subpœna to be issued out of and under the seal of this court and directed to the said Roscoe D. Dix, auditor general of the State of Michigan said Louis Bruder, county treasurer of Presque Isle county, Michigan, James N. Kerr, county treasurer of Alpena county, Michigan, Thomas D. James, county treasurer of Cheboygan county, Michigan, Herman Lunden, county treasurer of Montmorency county, Michigan, Allen S. Martindale, county treasurer of Otsego county, Michigan, and James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hackleberg, John McGinn David Pelton, William Reid, Charles Bellant,

51 Francis E. Partridge, John Cain, James Fenlon, David Bowen, Mathias King, Joseph Villburn, Everett F. Merrill,

Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwall, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Fredrick D. Larke, Charles D. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwick, Warren Shook, George Crawford, Hugh McKenzie, John S. Sanborn, S. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramen, George Murner, F. A. Baldwin, and F. A. Kramer, the defendants named in this bill of complaint, commanding them and each of them to be and appear in this court upon a certain day therein to be named and under a certain penalty therein to be inserted then and there to answer this bill of complaint and stand to, abide by, and perfrom such decree as the court shall make in the premises.

And your orator will ever pray.

MERRITT CHANDLER.

McKAY & McKAY,
Solicitors for Complainant.

Business address, Eddy bldg., Saginaw, Michigan.

STATE OF MICHIGAN, } ss:
County of Presque Isle, }

On this 14th day of September A. D. 1900, before me a notary public in and for said county, personally appeared Merritt Chandler the complainant in the foregoing bill of complaint who first being duly sworn deposes and says, that he has read the foregoing bill of complaint by him subscribed and knows the contents thereof and that the same is true of his own knowledge except as to matters which are therein stated to be on information and belief and as to those matters he believes it to be true.

EDWARD J. JAMES,
Notary Public in and for Presque Isle County, Michigan.

52 EXHIBIT "A."

Southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section five (5), southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section eleven (11) town thirty-three (33) north range one (1) east.

Northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. *S.* ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section one (1), northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of

northeast quarter (N. E. ¼), west half (W. ½) of northeast quarter (N. E. ¼), northeast quarter (N. E. ¼) northwest quarter (— ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼), southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼), northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼), northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼), southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼), southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼), northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼), northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼), southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section two (2) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼), southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼), south half (S. ½) of northeast quar-
53 ter (N. E. ¼) of section three (3); northwest quarter (N. W. ¼) of the southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of the southwest quarter (S. W. ¼) of section four (4); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼), northeast quarter (N. E. ¼) of southwest quarter (S. E. ¼), northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S.E. ¼) of southwest quarter (S. W. ¼), southwest — (S. W. ¼) of southwest quarter (S. W. ¼) of section five (5); south half (S. ½) of southwest quarter (S. W. ¼), southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section six (6); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼), southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section seven (7); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section eight (8); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼), southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼), southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section nine (9); northeast
54 quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼), northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼), northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼), northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) and southwest quarter (S. W. ¼) of

southwest quarter (S. W. ¼) of section ten (10); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. *E.* ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of north west quarter (N. W. ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼), southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼), southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼), northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section eleven (11), northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast — (S. E. ¼), northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twelve (12); northwest quarter (N. W. ¼) of northwest quarter
55 (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section thirteen (13); northeast quarter (N. E. ¼) of section fourteen (14) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section fifteen (15); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section seventeen (17) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section seventeen (17); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼), northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section eighteen (18); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section twenty three (23); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼), southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼), southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-five (25); southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-six (26); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼), southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼), southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-seven (27); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼), northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter

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56 (S. E. ¼) of section twenty-eight (28); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section twenty-nine (29) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼), northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼), northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼), southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section thirty-three (33); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼), southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼), northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼), southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼), northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section thirty-four (34); northeast quarter, (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest
57 quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-five (35) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section thirty-six (36); all in township thirty-four north, range one (1) east.

South west quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section four (4); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section five (5); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼), northeast quarter of northwest quarter (N. W. ¼), northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼), southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest

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Northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section one (1); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of section four (4); southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section ten (10); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter

(N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section fifteen (15) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) lot seven (7) of section seventeen (17); northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section seventeen (17); northeast
60 quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. quarter) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section eighteen (18); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) east half (E. ½) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. *E.* ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section nineteen (19); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) lot one (1); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) lot 2, northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest
61 quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N.E. ¼) of southwest quarter (S. W. ¼) of section twenty (20); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section twenty-eight (28) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty nine (29); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty (30), northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of

northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-one (31); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼)
62 northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section thirty-two (32); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section thirty-three (33); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) lot one (1) of section thirty-four (34) and northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section thirty-four (34); all in township thirty-six (36) north, range one (1) east.

Southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section ten (10); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section fourteen (14); southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼); southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section fifteen (15); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) east half (E. ½) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-two (22); southwest quarter
63 (S. W. ¼) of northeast quarter (N. E. ¼) of section twenty-three (23); southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) and southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-six (26) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of section twenty-seven (27); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼)

southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-four (34); all in township 37 north, range 1 east. Southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) lot one and two (1 & 2) section twenty (20) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) lot four (4) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) lot three (3) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-six (26); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) lot one (1), northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of lot two (2), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼)
64 northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section twenty-seven (27); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section twenty-nine (29); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty (30); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section thirty-four (34); all in township thirty-eight (38) north, range one (1) east.

Southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-four, township thirty-three (33) north, range one (1) west.

Northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section two (2); southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section four (4); north half (N. ½) of northwest quarter (N. W. ¼) of section six (6); west half (W. ½) of section nine (9); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) west half (W. ½) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) west half (W. ½) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest
65 quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section thirty-one (31) township thirty-four (34) north, range one (1) west.

Northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of north-

west quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼); southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section one (1); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section two (2); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twelve (12); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) west half (W. ½) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼), northwest quarter (N. W. ¼) of southeast quarter
(S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter
66 (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter
(S. E. ¼) east half (E. ½) of southwest quarter (S. W. ¼) west half (W. ½) of southwest quarter (S. W. ¼) of section thirteen (13); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section twenty-one (21); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-two (22); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-three (23); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. *E.* ¼) of northwest quarter (N. *E.* ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast
quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest
67 quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter
(S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-four (24); west half (W. ½) of northeast quarter (N. E. ¼) northwest quarter

(N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-five (25); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) south half (S. ½) of southeast quarter (S. E. ¼) south half (S. ½) of southwest quarters (S. W. ¼) of section twenty-six (26); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section thirty-six (36) in township thirty-five (35) north, range one (1) west.

Northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section ten (10); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirteen (13) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of
68 southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section fourteen (14); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section fifteen (15); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of lot one (1), southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) of section nineteen (19); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section twenty-one (21); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section twenty-four (24); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section thirty-five (35); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼)

of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest
69 quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-six (-6); all in the township of thirty-six (36) range one (1) west.

Lot on river, described as follows:—A piece of land bounded as follows, commencing at a stake at the intersection of the north line of the southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section seven (7) township thirty-seven (37) north, range one (1) west and the road running from Cheboygan to Mullet lake thence easterly along said line to Cheboygan river thence southerlay along said river 37 & 37/100 rods to a cedar stake, thence west 16 rods to said road to a stake thence along said road to the place of beginning. Also a piece of land commencing at the southeast corner of the southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section seven (7), township thirty-seven (37) north, range one (1) west, thence west 4 rods thence south and in a line parallel to and running four (4) rods from Cheboygan river 16 rods thence at right angles 4 rods to the river, thence along the river to the place of beginning in section seven (7) township thirty-seven north, range one (1) west.

70 Northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) in section thirty-five (35); all in township thirty-eight (38) north, range one (1) west.

Northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-five (25); all in township thirty-three (33) north, range two (2) west.

Southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section two (2); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-five (25); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty-six (36); all in township thirty-four (34) north, range two (2) west.

Southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section two (2); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section three (3); southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section eight (8); northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) lot three (3) of section eight (8); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section eleven (11); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest

quarter (N. W. ¼), northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter—(S. E. ¼) of section eleven (11); southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-seven (27); all in township thirty-five (35) range two (2) west.

71 Lot one (1); lot two (2); lot three (3); lot four (4) and northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-four (24); all in township thirty-six (36) north range two (2) west.

A piece of land commencing on the west side of Main street 25 ft. 8 in. southerly from southeast corner of lot 38 in M. W. Hern's addition, thence running west parallel to southerly line of said lot 38, 99 ft. thence southerly and parallel to Main street, 26 ft. thence easterly parallel to southerly line of said lot 99 ft. to Main street. thence northerly along west side of Main street to the place of beginning. being parallel to lot 39 in M. W. Hern's addition to Cheboygan village. A strip of land from off the southerly side of lot six (6) forty ft. wide on Main street. 99 ft. deep and a strip of land from off the northerly side of lot five (5). ten ft. four inches wide on Main street and 99 ft. deep in M. W. Hern's addition to Cheboygan village in the village of Cheboygan, Cheboygan county, Michigan. In section twenty-four (24) township thirty-six (36) north, range two (2) west.

Southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-eight (28); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-nine (29); all in township thirty-five (35) north, range three (3) west.

Southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) lot three (3); southwest quarter (S. W. ¼) of northeast quarter
72 (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section four (4); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) lot one (1) section nine (9); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) lot three (3) of section fourteen (14); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) lot four (4), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) lot five (5); of section fourteen (14), southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section eighteen (18); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. E. ¼) of section nineteen (19); all in township thirty-six (36) north, range three (3) west.

Southwest quarter of northwest quarter, northwest quarter, lot 3 of section four, southeast quarter of southeast quarter, lot 1, section twenty-two, northeast quarter of northeast quarter of section twenty-three in town thirty seven north of range three west.

Northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) north-

west quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) of section one (1): northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section ten (10); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section eleven (11); all in township thirty-eight (38) north, range three (3) west.

73 Southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) lot two (2); northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) of section thirty-five (35); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼), lot one (1); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼), lot four (4) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼), lot three (3); northeast quarter (N. E. ¼) of the southwest quarter (S. W. ¼) lot two (2) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section thirty-six (36); all in township thirty-nine (39) north, range three (3) west.

East fractional half (E. fr'l ½) of northeast quarter (N. E. ¼) west fractional half (W. fr'l ½) of northeast quarter (N. E. ¼) west fractional half (W. fr'l ½) of northwest quarter (N. W. ¼) east half (E. ½) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. *E.* ¼) of section one (1); east fractional half of northeast quarter, northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section two (2); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section three (3); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast

74 quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section (8); northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section nine (9); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section twelve (12); all in township thirty-three (33) north, range two (2) east.

North fractional half (N. fr'l ½) of northeast quarter (N. E. ¼) of section one (1) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section two (2); northeast quarter (N. E. ¼) of the northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼)

southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section three (3); northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S.E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section four (4); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter
75 (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section five (5); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. E. ¼) of northeast quarter (N. E. ¼) south fractional half (S. fr'l ½) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section six (6); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section eight (8); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N.W. ¼) northwest quarter (N.W. ¼) of southeast quarter (S.E. ¼)
76 southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section nine (9); northeast quarter (N. E ¼) of northeast quarter (N. E. ¼) west half (W. ½) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section ten (10); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼)

southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section eleven (11); southeast quarter (S. *W.* ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twelve (12); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirteen (13); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of
77 northeast quarter (N. E. ¼) southwest quarter (S. *E.* ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) east half (E. ½) of southeast — northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest — (S. W. ¼) of southeast quarter (S. E. ¼) of section fourteen (14); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section fifteen (15); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section sixteen (16) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southwest fractional quarter (S. W. ¼) of section eighteen (18); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) southwest fractional quarter (S. W. fr'l ¼) of section nineteen (19); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) south-
78 east quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) west half (W. ½) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼)

of section twenty (20) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-one (21); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-two (22); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-three (23); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. *E.* ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-four (24); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of
79 southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of south-

east quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-five (25); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-six (26); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) south half (S. ½) of northwest quarter, northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) — southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter
81 (S. W. ¼) of section twenty-seven (27); northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. E. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-eight (28); northeast quarter (N. E. ¼) of northeast quarter (N.E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section twenty-nine (29); northeast quarter (N. E. ¼) of northeast quarter northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) north fractional one half (N. fr'l ½) of southwest (S. W.) of section

thirty (30); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) north half (N. ½) of southeast quarter (S. E. ¼) southwest quarter
82 (S. W. ¼) of southeast quarter (S. E. ¼) south half (S. ½) of northeast quarter (N. E. ¼) of section thirty-two (32); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section thirty-three (33); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) of section thirty-four (34); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-five (35); northwest quarter (N. W. ¼) of
83 northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) south half (S. ½) of northwest quarter (N. W. ¼) north half (N. ½) of southwest (S. W.) of section thirty-six (36); all in township thirty-four (34) north, range two (2) east.

East half (E. ½) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) lot four (4) lot three (3), southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section five (5); southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) lot three (3) of section seven (7); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section eight (8); southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section nine (9); southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twelve (12); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of section seventeen (17); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) south-

west quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast — (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section eighteen (18); west half (W. ½) of northeast quarter (N. E. ¼) of section nineteen (19); northeast quarter (N. E. ¼) of north-
84 east quarter (N. E. ¼) northwest quarter (N.W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N.W. ¼) of northeast quarter (N. E. ¼) of section twenty (20); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section twenty-two (22); southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-four (24); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-five (25); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-six (26); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty-two (32); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-three (33); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) south half (S. ½) of southwest quarter (S. W. ¼) of section thirty-four (34); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼)
85 northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼), southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section thirty-five (35) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼)

of southwest quarter (S. W. ¼) of section thirty-six (36); all in the township of thirty-five (35) north, range two (2) east.

Northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section two (2); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of
northeast quarter (N. E. ¼) southwest quarter (S. W. ¼)
86 of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of
northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section three (3); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section four (4); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section five (5); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section six (6); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section nine (9); northwest quarter (N. W. ¼) of
northwest quarter (N. W. ¼) of section ten (10); northeast
87 quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest
quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section eleven (11); southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) lot four (4) of section thirteen (13); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼)

northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section fourteen (14); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of section fifteen (15); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) — northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-two (22); west half (W. ½) of northwest quarter (N. W. ¼) of section twenty-three (23); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) and northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) and lot one (1) of section twenty-four (24); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼)
88 southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twenty-nine (29); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) lot three (3) of section thirty (30); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) — northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) lot 1, southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) lot two (2); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) lot four (4) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) lot five (5), of section thirty-two (32); all in the township of thirty-six (36) north, range two (2) east.

Northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of section six (6); northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-one (–1); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section twenty-two (22); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-three (23);
89 southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) lot three (3) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) lot two (2) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-four (24); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-eight (28); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼)

of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-nine (29); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section thirty (30); southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-one (-1); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) — northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) — northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼)
southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼)
90 southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼)
northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-two (32); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section thirty-three (# 33); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section thirty-four (34); northwest
quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast
91 quarter (N. E. ¼) of southeast quarter (S. E. ¼) lot one (1)
section thirty-five (35); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter

(N. W. ¼) of section thirty-six (36); all in township thirty-seven (37) north, range two (2) east.

Southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-two (32); all in township thirty-eight (38) north, range two (2) east.

East fractional half (E. fr'l ½) of northeast (N. E.) west fractional half (W. fr'l ½) of northeast (N. E.) east fractional half (E. fr'l ½) of northwest (N. W.) west fractional half (W. fr'l ½) of northwest (N. W.) northwest fractional quarter (N. W. fr'l ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) of section six (6); all in township thirty-three (33); north range three (3) east.

Northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section eighteen (18); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter
92 (S. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) — northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-one (31); west half (W. ½) of southwest quarter (S. W. ¼) of section thirty-two (32); all in township thirty-four (34) north, range three (3) east.

Northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-three (33); all in township thirty-five (35) north, range three (3) east.

Southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) lot two (2) section nineteen (19); all in township thirty-six (36) north, range three (3) east.

Southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section eight (8); southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section nine (9); southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼)

of section nine (9); northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section seventeen (17); all in township thirty-
93 three (33) north, range seven (7) east.

Southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section six (6); all in township thirty-one (31) north, range one (1) east.

Southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) of section twenty-four (24); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section twenty-five (25); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section thirty-four (34); northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section thirty-five (35); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section thirty-six (36); all in township thirty (30) north, range three (3) east.

Southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section ten (10); southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section fifteen (15); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section seventeen (17); northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) of section twenty-one (–1); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼)
94 of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section twenty-two (22); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) of section twenty-three (23); all in township thirty-one (31) north, range four (4) east.

Northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-six (26); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section thirty-four (34); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty-five (35); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty-six (36); all in township thirty-two (32) north range four (4) east.

Northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section one (1); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section two (2);
95 northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of section five (5); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section six (6); all in township thirty-one (31) north, range five (5) east.

Southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section thirteen (13); northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-four (24); northeast quarter of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼)
96 of section thirty (30); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section thirty-one (31); southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest — (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section thirty-two (32); northeast quarter (N. E. ¼) of southwest quarter

(S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section thirty-three (33); northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-five (35); southwest quarter (S. W. ¼) of southwest — (S. W. ¼) of section thirty-six (36); all in township thirty-two (32) north, range five (5) east.

97 Southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty (20); northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-two (22); northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section twenty-three (23); southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-five (25); southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-six (26); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) of section twenty-seven (27); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) of section twenty-nine (29); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest

98 quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section thirty-four (34); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) of section thirty-five (35); all in township thirty-two (32) north, range six (6) east.

Northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) of section one (1); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼)

of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section two (2); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) southeast quarter (S. E. ¼) of northwest quarter (N. W. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) west half (W. ½) of southwest quarter (S. W. ¼) southeast quarter (S. E. ¼) of southwest quarter (S. W. ¼) of section twelve (12); northeast quarter (N. E. ¼) of northwest quarter (N. W. ¼) of section seventeen (17); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section twenty-four (24);
99 all in township thirty-one (31) north, range one (1) west.

Northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) of section seventeen (17); northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southwest quarter (S. W. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) of section twenty-four (24); southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section twenty-six (26); northeast quarter (N. E. ¼) of northeast quarter (N. E. ¼) northwest quarter (N. W. ¼) of northeast quarter (N. E. ¼) southwest quarter (S. W. ¼) of northeast quarter (N. E. ¼) southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) northeast quarter (N. E. ¼) of southeast quarter (S. E. ¼) northwest quarter (N. W. ¼) of southeast quarter (S. E. ¼) southwest quarter (S. W. ¼) of southeast quarter (S. E. ¼) southeast quarter (S. E. ¼) of southeast quarter (S. E. ¼) of section thirty-five (35); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) of section thirty-six (36); all in township thirty-two (32) north, range one (1) west.

Southeast quarter (S. E. ¼) of northeast quarter (N. E. ¼) of section one (1); northwest quarter (N. W. ¼) of northwest quarter (N. W. ¼) southwest quarter (S. W. ¼) of northwest quarter (N. W. ¼) northwest quarter (N. W. ¼) of southwest quarter (S. W. ¼) southwest quarter (S. W. ¼) of southwest quarter (S. W. ¼) of section three (3); all in township thirty-two (32) north, range two (2) west.

100 *Præcipe for Appearance of Auditor General.*

Afterwards, to-wit, and now on this day, that is to say, on October 26th, 1900, comes the defendant, Roscoe D. Dix, auditor general of the State of Michigan, by Horace M. Oren, his solicitor and files in said court his præcipe for appearance and notice, which præcipe and notice is in words and figures following, to-wit:—

UNITED STATES OF AMERICA:

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General of the State of Michigan, *et al.*, Defendants. } No. 37.

In this cause on motion of Horace M. Oren, attorney general, solicitor for Roscoe D. Dix, auditor general of the State of Michigan, one of said defendants, it is ordered that the appearance of the said defendant Roscoe D. Dix be and the same hereby is entered herein.

HORACE M. OREN,
Solicitor for Defendant Roscoe D. Dix.

To Messrs. McKay & McKay, solicitors for complainant:

Please to take notice that the foregoing is a true copy of an order entered in the above entitled cause.

Yours, etc.,
HORACE M. OREN,
Solicitor for Defendant Roscoe D. Dix.

Business address, capital, Lansing.
Dated, October 24th, 1900.

101 *Entry of Appearance of said Defendant.*

Afterwards, to-wit, and now on this day, that is to say, on October 26th, 1900 an entry is made in the chancery order book, kept in the clerk's office, of the appearance of the defendant, Roscoe D. Dix, auditor general, of the State of Michigan, which entry is in words and figures following, to-wit:—

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division.

MERRITT CHANDLER

vs.

ROSCOE D. DIX, Auditor General; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Bellant, and Francis E. Partridge, John Cain, James Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwisk, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Muner, F. A. Baldwin, and F. A. Kramer. } No. 37.

On reading and filing præcipe for appearance and on mo-
102 tion of Horace M. Oren, solicitor for the defendant, Roscoe D. Dix, auditor general of the State of Michigan, it is ordered that the appearance of said defendant be and the same is hereby entered herein.

And on like motion it is further ordered that the complainant or his solicitor deliver a copy of the bill of complaint to the solicitor for the said defendant within twenty (20) days after service of notice of this order, and that in default thereof, that said bill be dismissed with costs as to said defendant.

WALTER S. HARSHA, *Clerk.*

103 *Præcipe for Appearance of Treas. of Presque Isle Co.*

Afterwards, to-wit, and now on this day, that is to say, on October 30th, 1900 comes the defendant, Louis Bruder, treasurer of Presque Isle county, by G. Covey, Jr. his solicitor and files in said court a præcipe for appearance which præcipe for appearance is in words and figures following, to-wit :—

In the Circuit Court *for* the United States for the Eastern District of Michigan, Northern Division.

MERRITT CHANDLER, Complainant,
vs.
AUDITOR GENERAL ET AL., Defendants. } No. 37.

To McKay and McKay, solicitors for complainant:

Take notice, that the defendant, Louis Bruder, treasurer of Presque Isle county, hereby appears in the above entitled cause and waives the service of a copy of the bill of complaint therein.

Yours, etc.,
G. COVEY, JR.,
Solicitor for the said Def't.

Dated, October 18th, 1900.
Business address, Rogers, Mich.

To the clerk of said court:

Please enter my appearance for the above named defendant in the above entitled cause.

Yours, etc.,
G. COVEY, JR.,
Solicitor for Def't, Louis Bruder.

104 *Entry of Appearance.*

Afterwards, to-wit, and now on this day, that is to say, on October 30th, 1900, the appearance of the defendant Louis Bruder, county treasurer of Presque Isle county was duly entered by the clerk in the chancery order book kept in his office, which entry is in words and figures following, to-wit:

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas J. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Bellant, and Francis E. Partridge, John Cain, James Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwisk, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. McNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Muner, F. A. Baldwin, and F. A. Kramer. } No. 37.

On reading and filing *præcipe* for appearance, and on motion of G. Covey, Jr., solicitor for Louis Bruder, treasurer of Presque Isle county, it is ordered that the appearance of said defendant be and the same is hereby entered herein.

WALTER S. HARSHA, *Clerk.*

105 *Demurrers of Auditor General.*

Afterwards, to-wit, and now on this day, that is to say, on November 13th, 1900 comes the defendant, Roscoe D. Dix, auditor general, by Horace M. Oren, his solicitor and files in said court his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:

UNITED STATES OF AMERICA, }
State of Michigan. }

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Roscoe D. Dix, auditor general of the State of Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to b- true in such manner and form as the
106 same are therein set forth and alleged, doth demur to the said bill and for causes of demurrer showeth.

1. That the said complainant hath not in and by said bill made or stated such a cause as doth or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named and the several other persons therein named as defendants thereto for distinct matters and causes in several whereof as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements charges and allegations in said bill of complaint whereby this defendant is sought to be charged as a party defendant thereto are too vague, uncertain and indefinite to demand or require answer thereto.

5. Wherefore this defendant demurs to the said bill and he prays the judgment of this honorable court whether he shall be compelled to make any further or other answer to the said bill, and he hereby

prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

ROSCOE D. DIX,
Auditor General.

HORACE M. OREN,
Attorney General, Solicitor for
Roscoe D. Dix, Auditor General.

I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

JOHN H. GOFF,
Of Counsel for Roscoe D. Dix, Auditor General.

107 STATE OF MICHIGAN, } ss:
County of Ingham, }

Roscoe D. Dix, being duly sworn says that he is auditor general of the State of Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

ROSCOE D. DIX.

Subscribed and sworn to before me this 12 day of November A. D. 1900.

[SEAL.] FRED SCHNEIDER,
Notary Public, Ingham County, Michigan.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Roscoe D. Dix, auditor general of the State of Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledg-
108 ing all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth and alleged.

1. As to so much and such parts of the said bill as seeks to have the sales of lands for taxes cancelled which are now in the possession of defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill as in possession and claiming the same doth demur and for cause of demurrer showeth that the complainant hath a plain, adequate and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars exclusive of interest and costs.

3. Wherefore and for divers other errors and imperfections appearing in said bill the defendant prays the judgment of this honorable court, whether he shall be compelled to make any answer to such part of the said bill as is demurred to as aforesaid and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

ROSCOE D. DIX,
Auditor General.

HORACE M. OREN,
Attorney General, Solicitor for Roscoe D. Dix, Auditor General.

109 I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

JOHN H. GOFF,
Of Counsel for Roscoe D. Dix, Auditor General.

STATE OF MICHIGAN, } ss:
County of Ingham, }

Roscoe D. Dix, being duly sworn says that he is auditor general of the State of Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

ROSCOE D. DIX.

Subscribed and sworn to before me this 12th day of November A. D. 1900.

[SEAL.] FRED SCHNEIDER,
Notary Public, Ingham County, Michigan.

110 *Præcipe for Appearance of Allen T. Martindale, Treas. of Otsego.*

Afterwards, to-wit, and now on this day, that is to say, on November 15th, 1900 comes the defendant Allen T. Martindale, county treasurer of Otsego county, Michigan, by Albert M. Hilton, his solicitor and files in said court a præcipe for appearance, which præcipe is in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General, ET AL., Defendant. } No. 37.

To McKay and McKay, solicitors for the said complainant:

Take notice that the defendant Allen T. Martindale, county treasurer for Otsego county, Mich., by Albert M. Hilton, prosecuting attorney for Otsego county, Mich. hereby appears in the above entitled cause, and waives a copy of the bill of complaint therein.

Yours, etc.,
ALBERT M. HILTON,
Pros. Att'y and Solicitor for the said Defendant.

Business address: Gaylord, Michigan.
Dated Gaylord, Mich., November 14th, A. D. 1900.

111 STATE OF MICHIGAN, } *ss*:
County of Otsego, }

Albert M. Hilton being duly sworn, deposes and says, that he resides in the village of Gaylord, in said county, that he is solicitor for Allen T. Martindale county treasurer for the county of Otsego, one of the defendants in the within entitled cause, and that upon the 14th day of November A. D. 1900 at 9 o'clock in the forenoon, this deponent served on McKay and McKay, solicitors for complainant, a notice of the appearance of the defendant, Allen T. Martindale, therein mentioned in the above entitled cause, and of waiver for a copy of the bill of complaint therein, of which said notice the within and foregoing is a true copy, by mailing said notice in the post office at Gaylord, Mich. postage prepaid and directed to McKay and McKay, solicitors for complainant, at Saginaw, Michigan, on the

14th day of November, A. D. 1900, and further this deponent says not.

ALBERT M. HILTON.

Subscribed and sworn to before me, this 14th day of November A. D. 1900.

WILLIS L. TOWNSEND,
Notary Public, Otsego Co., Mich.

112 *Entry of Appearance.*

Afterwards, to-wit, and now on this day, that is to say, on November 15th, 1900 the appearance of Allen T. Martindale, one of the defendants, by his said solicitor was entered by the clerk in the chancery order book kept in his office, which entry is in words and figures following, to-wit:—

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas J. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Hermon Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Bellant, and Francis E. Partridge, John Cain, James Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwisk, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. McNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Mumer, F. A. Baldwin, and F. A. Kramer. } No. 37.

On reading and filing præcipe for appearance, and on motion of Albert M. Hilton, solicitor for Allen T. Martindale, treasurer of Ot-

sego county, it is ordered that the appearance of said defendant be and the same is hereby entered herein.

WALTER S. HARSHA, *Clerk.*

113 *Demurrers of T. D. James, County Treas., Cheboygan County.*

Afterwards, to-wit, and now on this day, that is to say, on November 15th, 1900, comes the defendant, Thomas D. James, county treasurer, of Cheboygan county, by George E. Frost, prosecuting attorney for Cheboygan county, his solicitor and files in said court his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:—

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Thomas D. James, county treasurer of Cheboygan county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of com-
114 plaint contained to be true in such manner and form as the same are therein set forth and alleged, doth demur to the said bill, and for causes of demurr-, showeth:

1. That the said complainant hath not in and by said bill made or stated such a cause as doth or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named, and the several other persons therein named as defendants thereto for

distinct matters and causes in several whereof as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements, charges and allegations in said bill of complaint, whereby this defendant is sought to be charged as a party defendant thereto, are too vague, uncertain and indefinite to demand or require answer thereto.

5. Wherefore, this defendant demurs to the said bill and he prays the judgment of this honorable court, whether he shall be compelled to make any further or other answer to the said bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

THOMAS D. JAMES,
County Treasurer Cheboygan County.

GEO. E. FROST,
Prosecuting Attorney, Cheboygan County,
Solicitor for Thomas D. James, County
Treasurer Cheboygan County.

115 I hereby certify that the foregoing demurrer is, in my opinion well founded in point of law.

GEO. E. FROST,
Prosecuting Attorney, Cheboygan County, Michigan.

STATE OF MICHIGAN, }
County of Cheboygan, } *ss:*

Thomas D. James being duly sworn says that he is the county treasurer of the county of Cheboygan, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

THOMAS D. JAMES.

Subscribed and sworn to before me, 14th day of November, A. D. 1900.

V. D. SPRAGUE,
Notary Public in and for said County.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer Montmorency County; Allen S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer of Presque Isle County, *et al.*, Defendants. } No. 37.

116 The demurrer of Thomas D. James, county treasurer of Cheboygan county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth and alleged.

1. As to so much and such parts of said bill as seeks to have the sales of lands for taxes canceled, which are now in the possession of the defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of the said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill, as in possession and claiming the same, doth demur and for cause of demurrer showeth: That the complainant hath a plain, adequate, and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon, or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer, showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars, exclusive of interest and costs.

3. Wherefore, and for divers other errors and imperfections appearing in said bill the defendant prays the judgment of this honorable court, whether he shall be compelled to make any answer to such parts of said bill as is demurred to as aforesaid, and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

117 THOMAS D. JAMES,
County Treasurer Cheboygan County.

GEO. E. FROST,
Prosecuting Attorney, Solicitor for Thomas D. James, County Treasurer Cheboygan County, Michigan.

I hereby certify that the foregoing demurrer is, in my opinion well founded in point of law,

GEO. E. FROST,
Prosecuting Attorney, Cheboygan County.

STATE OF MICHIGAN, *County of Cheboygan,* } ss:

Thomas D. James being duly sworn deposes and says that he is the county treasurer of the county of Cheboygan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

THOMAS D. JAMES.

Subscribed and sworn to before me this 14th day of November, A. D. 1900.

V. D. SPRAGUE,
Notary Public in and for said County.

118 *Demurrers of Allen T. Martindale, Treasurer Otsego County.*

Afterwards, to-wit, and now on this day, that is to say, on November 15th, 1900, comes the defendant, Allen T. Martindale, county treasurer of Otsego county, by Albert M. Hilton, his solicitor and files in said court, his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Hermon Lunden, County Treasurer of Montmorency County; Allen T. Martendale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Allen T. Martindale, county treasurer of Otsego county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint

contained to be true in such manner and form as the same are therein set forth, and alleged, doth demur to the said bill, and for causes of demurrer, showeth:

119 That the said complainant hath not in and by said bill made or stated such a cause as doth or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief, matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named, and the several other persons therein named as defendants thereto for distinct matters and causes in several whereof as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements, charges and allegations in said bill of complaint whereby this defendant is sought to be charged as a party defendant thereto, are too vague, uncertain and indefinite to demand or require answer thereto.

Wherefore, this defendant demurs to the said bill, and he prays the judgment of this honorable court whether he shall be compelled to make any further or other answer to the said bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

ALLEN T. MARTINDALE,
County Treasurer Otsego County.

ALBERT M. HILTON,
Prosecuting Attorney, Solicitor for Allen T. Martindale, County Treasurer Otsego County, Michigan.

I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

ALBERT M. HILTON,
Prosecuting Attorney, Otsego County.

120 STATE OF MICHIGAN, } ss:
County of Otsego, }

Allen T. Martindale, being duly sworn says that he is the county treasurer of the county of Otsego, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

ALLEN T. MARTINDALE.

Subscribed and sworn to before me, this 14th day of November, A. D. 1900.

WILLIS L. TOWNSEND,
Notary Public in and for said County.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Allen T. Martindale, county treasurer of Otsego county, Michigan, one of the above named defendants, to the bill of complaint of the above-named complainant.

121 This defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth, and alleged,

1. As to so much and such parts of the said bill as seeks to have the sales of lands for taxes canceled which are now in the possession of defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill as in possession and claiming the same, doth demur and for cause of demurrer, showeth, that the complainant hath a plain, adequate, and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer, showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars exclusive of interest and costs.

3. Wherefore, and for divers other errors and imperfections appearing in said bill, the defendant prays the judgment of this honorable court, whether he shall be compelled to make any answer to such part of the said bill as is demurred to as aforesaid, and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

ALLEN T. MARTINDALE,
County Treasurer Otsego County.

122 ALBERT M. HILTON,
Prosecuting Attorney, Solicitor for Allen T. Martindale, County Treasurer Otsego County, Michigan.

I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

ALBERT M. HILTON,
Prosecuting Attorney, Otsego County.

STATE OF MICHIGAN, } ss:
County of Otsego, }

Allen T. Martindale, being duly sworn deposes and says that he is county treasurer of Otsego county, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

ALLEN T. MARTINDALE.

Subscribed and sworn to before me, this 14th, day of November, A. D. 1900.

WILLIS L. TOWNSEND,
Notary Public in and for said County.

123 *Præcipe for Appearance of Herman Lunden, Treas. Montmorency Co.*

Afterwards, to-wit, and now on this day, that is to say on November 17th, 1900, comes the defendant, Herman Lunder, county treasurer of Montmorency county, by Lewis W. Ostrander prosecuting attorney for Montmorency county, his solicitor, and files in said court a præcipe for appearance, which præcipe is in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, Co. Treasurer of Alpena County; Thos. D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allan S. Martindale, County Treasurer of Otsego County; Louis Bruder, County Treasurer of Presque Isle County, *et al.*, Defendants. } No. 37.

SIRS: Please take notice that I am retained as att'y for defendant Herman Lunden, county treasurer of Montmorency county, in the above entitled cause and on like notice the appearance of the de-

fendant Herman Lunden, county treasurer of Montmorency county, is hereby entered.

LEWIS W. OSTRANDER,
Prosecuting Att'y for Montmorency County, Michigan.

Business address, Atlanta, Mich.

To McKay & McKay, Saginaw, Mich.
Dated Nov. 15, 1900.

124 *Entry of Appearance.*

Afterwards, to-wit, and now on this day, that is to say, on November 17th, 1900 the appearance of Herman Lunder, county treasurer of Montmorency county, and one of the defendants in this cause, was duly entered by the clerk in the chancery order book kept in his office, which entry is in words and figures following, to-wit:—

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas J. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County; Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnan, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwisk, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. McNeil, George J. Carr, Charles J. Wallich, C. H. Engke, S. W. Kramer, George Muner, F. A. Baldwin, and F. A. Kramer. } No. 37.

On reading and filing præcipe in this cause and on motion of Lewis W. Ostrander, solicitor for Herman Lunder, county treasurer

of Montmorency county, one of the defendants in this cause, it is ordered that the appearance of said defendant be and the same is hereby entered herein.

WALTER S. HARSHA, *Clerk.*

125 *Demurrers of Louis Bruder, Treas. of Presque Isle County.*

Afterwards, to-wit, and now on this day, that is to say on November 19th, 1900, comes the defendant, Louis Bruder, county treasurer of Presque Isle county, by Griffin Covey, Jr., his solicitor and files in said court his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Louis Bruder, county treasurer Presque Isle county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth and alleged, doth demur to the said bill and for causes of demurrer showeth:

126 1. That the said complainant hath not in and by said bill made or stated such a cause as doth or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief, matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named, and the several other persons therein named as defendants thereto for distinct matters and causes in several whereof as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements, charges and allegations in said bill of complaint whereby this defendant is sought to be charged as a party defendant thereto, are too vague, uncertain and indefinite to demand or require answer thereto.

5. Wherefore, this defendant demurs to the said bill and he prays the judgment of this honorable court, whether he shall be compelled to make any further or other answer to the said bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

LOUIS BRUDER,
County Treasurer Presque Isle County.

GRIFFIN COVEY, JR.,
Prosecuting Attorney, Solicitor for Louis Bruder, County Treasurer Presque Isle County, Michigan.

I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

GRIFFEN COVEY, JR.,
Prosecuting Attorney Presque Isle County.

127 STATE OF MICHIGAN, }
Presque Isle County, } ss:

Louis Bruder, being duly sworn says that he is county treasurer of Presque Isle county, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

LOUIS BRUDER.

Subscribed and sworn to before me, this 15th day of November, A. D. 1900.

A. A. BRUDER,
Notary Public in and for said County.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Louis Bruder, county treasurer of Presque Isle county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowl-
128 edging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth, and alleged,

1. As to so much and such parts of the said bill as seeks to have the sales of lands for taxes cancelled which are now in the possession of defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill as in possession and claiming the same, doth demur, and for cause of demurrer, showeth, that the complainant hath a plain, adequate and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars, exclusive of interest and costs.

3. Wherefore, and for divers other errors and imperfections appearing in said bill the defendant prays the judgment of this honorable court, whether he shall be compelled to make any answer to such part of the said bill as is demurred to as aforesaid, and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

LOUIS BRUDER,
County Treasurer Presque Isle County.

GRIFFIN COVERY, JR.,
Prosecuting Attorney, Solicitor for Louis Bruder, County Treasurer Presque Isle County, Michigan.

129 I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

GRIFFIN COVEY, JR.,
Prosecuting Attorney, Presque Isle County.

STATE OF MICHIGAN, }
County of Presque Isle, } ss:

Louis Bruder, being duly sworn says that he is the county treasurer of the county of Presque Isle, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

LOUIS BRUDER.

Subscribed and sworn to before me, this 15th day of November, A. D. 1900.

A. A. BRUDER,
Notary Public in and for said County.

130 *Demurrers of James H. Kerr, Treas. of Alpena County, Mich.*

Afterwards, to-wit, and now on this day, that is to say, on November 19th, 1900, comes the defendant, James H. Kerr, county treasurer of Alpena county, by James Collins, prosecuting attorney of said county and solicitor for said defendant, and files in said court his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of James H. Kerr, county treasurer of Alpena county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint con-

tained to be true in such manner and form as the same are therein set forth, and alleged, doth demur to the said bill, and for causes of demurrer, showeth:

131 1. That the said complainant hath not in and by said bill made or stated such a cause as doth, or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief, matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named, and the several other persons therein named as defendants thereto, for distinct matters and causes, in several whereof, as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements, charges and allegations in said bill of complaint, whereby this defendant is sought to be charged as a party defendant thereto, are too vague, uncertain, and indefinite to demand, or require answer thereto.

5. Wherefore, this defendant demurs to the said bill, and he prays the judgment of this honorable court whether he shall be compelled to make any further or other answer to the said bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

JAMES H. KERR,
County Treasurer Alpena County.

JAMES COLLINS,
Prosecuting Attorney, Alpena County,
Solicitor for James H. Kerr, County
Treasurer Alpena County, Michigan.

I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

JAMES COLLINS,
Prosecuting Attorney, Alpena County, Michigan.

132 STATE OF MICHIGAN, } ss:
County of Alpena, }

James H. Kerr, being duly sworn says that he is the county treasurer of the county of Alpena, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

JAMES H. KERR.

Subscribed and sworn to before me, this 14th day of November A. D. 1900.

CHAS. W. McLEAN,
Notary Public in and for said County.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of James H. Kerr, county treasurer of Alpena county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant, by protestation, not confessing or acknowl-
133 edging all or any of the matters or things in the said bill of complaint contained to be true, in such manner and form as the same are therein set forth, and alleged,

1. As to so much and such parts of the said bill as seeks to have the sales of lands for taxes canceled which are now in the possession of defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill as in possession, and claiming the same, doth demur, and for cause of demurrer showeth, that the complainant hath a plain, adequate, and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars, exclusive of interest and costs.

3. Wherefore, and for divers other errors and imperfections appearing in said bill, the defendant prays the judgment of this honorable court, whether he shall be compelled to make any answer to such part of the said bill as is demurred to as aforesaid, and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

JAMES H. KERR,
County Treasurer Alpena County.

JAMES COLLINS,
Prosecuting Attorney, Alpena County, Michigan. Solicitor for James H. Kerr, County Treasurer Alpena County, Michigan.

134 I hereby certify that the foregoing demurrer is, in my opinion well founded in point of law.

JAMES COLLINS,
Prosecuting Attorney, Alpena County, Michigan.

STATE OF MICHIGAN, } ss:
County of Alpena, }

James H. Kerr, being duly sworn says that he is the county treasurer of Alpena county, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

JAMES H. KERR.

Subscribed and sworn to before me this 14th day of November A. D. 1900.

CHAS. W. McLEAN,
Notary Public in and for said County.

135 *Notice to Set Demurrers Down for Argument.*

Afterwards, to-wit, and now on this day, that is to say, on November 24th, 1900, comes the complainant in this cause by *their* said solicitors and files in said court a notice to set the demurrers down for argument, which notice is in words and figures following, to-wit:

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
AUDITOR GENERAL ET AL., Defendants. } No. 37.

To Walter S. Harsha, Esq., clerk United States circuit court:

Please set down the demurrers filed herein by the defendants, The Auditor Genenal, and The County Treasurers of Alpena, Cheboygan, Montmorency, Otsego and Presque Isle for argument on the next rule day, December 3d, 1900 at 2 o'clock in the afternoon, or as soon thereafter as counsel can be heard.

Dated, Saginaw, Michigan, November 24, 1900.

McKAY & McKAY,
Solicitors for the Complainant.

136 *Demurrers of Herman Lunden, Treasurer Montmorency County.*

Afterwards, to-wit, and now on this day, that is to say, on November 30th, 1900 comes the defendant, Herman Lunden, county treasurer of Montmorency county, by Lewis W. Ostrander, prosecuting attorney of said county and his solicitor and files in said court his demurrers to complainant's bill of complaint, which demurrers are in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

The demurrer of Herman Lunden, county treasurer of Montmorency county, Michigan, one of the above named defendants, to the bill of complaint of the above named complainant.

This defendant by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are
137 therein set forth, and alleged, doth demur to the said bill, and for causes of demurrer, showeth:

1. That the said complainant hath not in and by said bill made or stated such a cause as doth or ought to entitle him to any such relief as is thereby sought and prayed for from or against this defendant.

2. There are blended in said bill of complaint, with a demand for equitable relief, matters and claims for which a plain, adequate and complete remedy may be had at law.

3. Said bill is exhibited against this defendant above named, and the several other persons therein named as defendants thereto, for distinct matters and causes in several whereof as appears by the said bill, this defendant is not in any manner interested or concerned, and that said bill is altogether multifarious.

4. That the statements, charges and allegations in said bill of complaint whereby this defendant is sought to be charged as a party defendant thereto are too vague, uncertain and indefinite to demand or require answer thereto.

5. Wherefore, this defendant demurs to the said bill, and he prays the judgment of this honorable court whether he shall be compelled to make any further or other answer to the said bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

H. LUNDEN,
County Treasurer Montmorency County.

LEWIS W. OSTRANDER,
Prosecuting Attorney, Solicitor for Herman Lunden, County Treasurer Montmorency County, Michigan.

I hereby certify that the foregoing demurrer, is, in my
138 opinion, well founded in point of law.

L. W. OSTRANDER,
Prosecuting Attorney, Montmorency County.

STATE OF MICHIGAN, } ss:
County of Montmorency, }

Herman Lunden being duly sworn deposes and says that he is county treasurer of the county of Montmorency, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

H. LUNDEN.

Subscribed and sworn to before me this 19th, day of November A. D. 1900.

WILLARD F. WARREN,
Notary Public in and for said County.

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer Alpena County; Thomas D. James, County Treasurer Cheboygan County; Herman Lunden, County Treasurer Montmorency County; Ailan S. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, *et al.*, Defendants. } No. 37.

139 The demurrer of Herman Lunden, county treasurer of Montmorency county, Michigan, one of the above-named defendants, to the bill of complaint of the above-named complainant.

This defendant, by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are therein set forth and alleged.

1. As to so much and such parts of the said bill as seeks to have the sales of lands for taxes canceled which are now in the possession of defendants or some of them, and that all conveyances under the tax laws may be declared null and void, and as seeks to recover possession of said lands, and as seeks the aid of the process of this court to obtain possession of said lands, and to remove and eject all persons specified in said bill as in possession and claiming the same, doth demur, and for cause of demurrer showeth, that the complainant hath a plain, adequate and complete remedy at law.

2. As to so much and such parts of said bill as seeks to cancel assessments on lands mentioned therein, and to prevent assessments and levies of taxes thereon or against complainant, and to prevent the sale of lands for taxes, this defendant doth demur, and for cause of demurrer showeth, that it does not appear in said bill that the matter in dispute exceeds the sum of two thousand ($2,000.00) dollars, exclusive of interest and costs.

3. Wherefore, and for divers other errors and imperfections appearing in said bill, the defendant prays the judgment of this honorable court, whether he shall be compelled to make any
140 answer to such part of the said bill as is demurred to as aforesaid, and prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

H. LUNDEN,
County Treasurer Montmorency County.

LEWIS W. OSTRANDER,
Prosecuting Attorney, Solicitor for Herman Lunden, County Treasurer Montmorency County.

I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

LEWIS W. OSTRANDER,
Prosecuting Attorney, Montmorency County.

STATE OF MICHIGAN, } ss:
County of Montmorency, }

Herman Lunden, being duly sworn says that he is county treasurer of the county of Montmorency, Michigan, and one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

H. LUNDEN.

Subscribed and sworn to before me, this 19th day of November A. D. 1900.

WILLARD T. WARREN,
Notary Public in and for said County.

141 *Order Sustaining Demurrers.*

Afterwards, to-wit, and now on this day, that is to say, on January 6th, 1902, an order sustaining the demurrers was granted by the court, a memorandum of which was duly entered by the clerk in the journal of the proceedings of said court, which memorandum is in words and figures following, to-wit:

At a session of the circuit court of the United States for the eastern district of Michigan, continued and held pursuant to adjournment at the district court room in the city of Bay City, on Monday the sixth day of January in the year one thousand nine hundred and two.

Present: The Honorable Henry H. Swan, district judge.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas J. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County; Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinna, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelton, William Reid, Charles Fenlow, David Bowen, Mathias King, Joseph Villeburn, Everett F. Merriall, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause and Company, Salling, Hanson and Company, Hanson and Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwisk, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. McNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Muner, F. A. Baldwin, and F. A. Kramer. } No. 37.

In Equity.

142 The demurrers of the defendants, The Auditor General of the State of Michigan and The County Treasurers of the Counties of Alpena, Cheboygan, Montmorency, Otsego and Presque Isle, to the bill of complaint filed herein came on this day for argument, and after hearing the arguments of McKay & McKay, complainant's solicitors, and of John H. Goff of counsel for defendants above named, it is ordered that said demurrers be and are hereby allowed, and on motion of said complainant's solicitors, it is ordered that the said complainant have leave to amend his bill within thirty days from the date hereof as he may be advised upon payment of costs which are hereby taxed at the sum of twenty dollars.

143 *Amended Bill of Complaint.*

Afterwards, to-wit, and now on this day, that is to say, on February 5th, 1902, comes the said complainant by his said solicitors and files in said court his amended bill of complaint, which amended bill of complaint is in words and figures following, to-wit:—

To the judges of the circuit court of the United States for the eastern district of Michigan, northern division, in equity:

Merritt Chandler of Onaway, Michigan, and a citizen of the United States and of the State of Michigan and of the eastern district thereof, brings this his bill of complaint in the northern division of the eastern district of Michigan against Roscoe D. Dix, auditor general of the State of Michigan, James H. Kerr, county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden, county treasurer of Montmorency county, Allan S. Martindale, county treasurer of Otsego county, and Louis Bruder, county treasurer of Presque Isle, all in the State of Michigan and the eastern district thereof and their successors in office.

And thereupon your orator complains and says;—

1. That he is the owner in fee simple of the original or Government title to the lands mentioned and described in the schedule hereto attached and marked Exhibit "A" and hereby made a part hereof, which said lands so described and included in said schedule are situate in the counties of Cheboygan, Otsego, Presque
144 Isle, Montmorency and Alpena, in the said State of Michigan and district aforesaid; and that your orator derived title thereto directly from the Government as evidenced by patents now in his possession or through mesne conveyances from the patentee thereof.

2. The matters and amount in dispute herein are the taxes assessed on said lands and exceed in each of said counties the sum and value of two thousand ($2,000.00) dollars, exclusive of all interest, costs and charges; that is to say, in the county of Cheboygan eleven thousand ($11,000.00) dollars and upwards, in the county of Presque Isle seven thousand ($7,000.00) dollars and upwards; in the county of Alpena twenty five hundred ($2,500.00) dollars and upwards; in the county of Otsego twenty three hundred ($2300.00) dollars and upwards; and in the county of Montmorency twenty one hundred ($2100.00) dollars and upwards.

3. That claiming to act under and in accordance with the provisions of certain laws of the State of Michigan, said Roscoe D. Dix, auditor general of the State of Michigan as aforesaid and his predecessors in office, and James H. Kerr, county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden, county treasurer of Montmorency county, Allen S. Martindale, county treasurer of Otsego county and Louis Bruder county treasurer of Presque Isle county and their predecessors in office have attempted to and are attempting to enforce collection of certain alleged taxes against your orator and the said lands of your orator by the sale of the said lands, which said laws with the title thereof and the date when the same went into force are as follows:—

"An act for the uniform assessment of property and for the
145 collection and return of taxes thereon" being act No. 169 of the Public Acts of the State of Michigan of 1869 as amended

being compiler's sections 1001 to 1216 inclusive of volume 1, of Howell's Annotated Statutes of the State of Michigan, which went into effect April 6th, 1869 and is commonly known as the tax law of 1869.

"An act to provide for the assessment of property and the levy and collection of taxes thereon" being act No. 9 as enacted by the legislature of the State of Michigan at its special session in 1882 as amended, being the appendix to volume 1 of Howell's Annotated Statutes of the State of Michigan, which went into effect March 14, 1882, and is commonly known as the tax law of 1882.

"An act to provide for the assessment of property and the levy and collection of taxes thereon" being act No. 153 of the Public Acts of the State of Michigan of 1885 which went into effect June 9, 1885, being compiler's section- 1169*l* to 1169 x 3 inclusive of volume III. of Howell's Annotated Statutes of the State of Michigan and is commonly known as the tax law of 1885.

"An act to provide for the assessment of property and the levy of taxes thereon and for the collection of taxes heretofore or hereafter levied" being act No. 195 of the Public Acts of the State of Michigan of 1889 as amended, being compiler's sections 1170*d* to 1173*d* inclusive of volume III, of Howell's Annotated Statutes of the State of Michigan, which went into effect June 27, 1889,
146 and is commonly known as the tax law of 1889.

"An act to provide for the assessment of property and the levy of taxes thereon and for the collection of taxes heretofore and hereafter levied and to repeal act No. 195 of the Session Laws of 1889 except as provided in this act, and all other acts and parts of acts in anywise contravening any of the provisions of this act" being act No. 200 of the Public Acts of the State of Michigan of 1891, as amended, which went into effect October 6, 1891 and is commonly known as the tax law of 1891.

"An act to provide for the assessment of property and the levy and collection of taxes thereon, and for the collection of taxes heretofore and hereinafter levied; making such taxes a lien on the land taxed, establishing and continuing such lien, providing for the sale and conveyance of lands delinquent for taxes, and for the inspection and disposition of lands bid off to the State and not redeemed or purchased, and to repeal act No. 200 of the Public Acts of 1891 and all other acts and parts of acts in anywise contravening any of the provisions of this act" being act No. 206 of the Public Acts of the State of Michigan of 1893 as amended, being compiler's sections 3824 to 3962 inclusive of the Compiled Laws of 1897 of the State of Michigan and commonly known as the tax law of 1893.

That all said laws of the State of Michigan with the exception
147 of the tax law of 1893, as amended, that is to say the said tax laws of 1869, 1882, 1885, and 1891, as amended, have been repealed and the assessment sale and disposition of your orator's lands and of all taxes and alleged tax claims and tax titles against your

orator and his said lands are now governed by the provisions of said tax laws of 1893 as amended.

4. It is made the duty of the auditor general under said laws to enforce collection of said taxes by the sale of said lands, and it is by proceedings in the name and under the authority of the auditor general that said taxes are being enforced against and collected from your orator and his said lands: and said auditor general is the revenue agent who represents all parties or municipalities interested in the collection of said taxes.

5. That said county treasurers are under said laws charged with certain ministerial duties in said proceedings of the auditor general for the collection of said taxes.

6. That said laws are unconstitutional and void and confer no authority on said auditor general, and said county treasurers or his or their predecessors, agents and purchasers from him or through them for the reasons hereinafter more specifically set forth.

7. That, even if said laws are constitutional, which your orator denies, still the proceedings taken thereunder, by reason of which it is claimed by said defendants he has been deprived of all his right, title and interest in said lands are unconstitutional and void and deprive your orator of his property without due process of law and deny to him the equal protection of the law for the reasons hereinafter more specifically set forth.

148 8. That most of the proceedings taken by the auditor general of the State of Michigan and by the several county treasurers mentioned regarding said lands were taken under the general tax laws of 1882 and the other general tax laws subsequently adopted although some proceedings were taken under the general tax law of 1869 and that claiming to act under and in accordance with the provisions of said tax laws certain charges, purporting to be assessments aggregating twenty-five thousand ($25,000.00) dollars and upwards have been made and now constitute a charge and claims under said laws against your orator and his said lands, for various years from and including the year 1878 to the present time and if valid are a lien on his said lands; which said charges are, for the reasons hereinafter set forth, invalid, illegal and based upon unconstitutional laws and void and unconstitutional proceedings; which said charges, however, said Roscoe D. Dix, auditor general of the State of Michigan, James H. Kerr, county treasurer of Alpena county, Thomas D. James, county treasurer of Cheboygan county, Herman Lunden county treasurer of Montmorency county, Louis Bruder, county treasurer of Presque Isle county, Michigan, and Allen S. Martindale, county treasurer of Otsego county, Michigan, the same being the counties in which said lands are situate now hold for collection and have attempted and are attempting and will and are about to collect and enforce collection of the same by the past or future sale of your orator's said lands.

9. That the auditor general now claims that the said sales of said

lands for said taxes have vested the fee simple title to said
149 lands in the State of Michigan and that your orator has been divested of his title thereto.

10. That your orator is and always has been since and previous to the year 1880 a large property owner in the State of Michigan and in the eastern district thereof, as herein indicated and has contributed a large amount in taxes to the said State and the said municipalities, that is, the said counties and the townships thereof, wherein he held property to wit: $25,000.00 to $35,000.00 and upwards, and has at all times been ready and willing to pay his just and equal share of the public taxes; but said laws furnish no rule capable of producing reasonable equality in the assessment of taxes, but on the contrary discriminate against your orator and his said lands and make it equally impossible to apportion the public burden with approximate equality and result in gross inequality in the assessment of taxes and in arbitrary exactions from your orator and his said lands contrary to the constitution of the State of Michigan and that of the United States, particularly to the XIVth amendment of the Constitution of the United States in this; that they deny to him the equal protection of the law and deprive him of his property without due process of law.

11. That the constitution of the State of Michigan provides in article XIV, section 12, that all property shall be assessed at its cash value; but that in all said laws the legislature departed from and violated the said constitutional provision by enacting that the words "cash value" wherever used in said acts should be held to mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale and not at forced or auction sale, whereby a rule different from that laid down
150 and prescribed by the said constitution was prescribed by the said legislature in said laws and the said rule as enacted by the legislature has been applied by the officers entrusted and charged with enforcement of said laws to your orator's said lands and the said lands and property of your orator thereby assessed at a value greater than the true cash value thereof and your orator thereby made liable to contribute a larger, grossly unequal and entirely disproportionate amount, the true cash value of his property being considered, to the public funds, than as if said constitutional provision were followed, your orator thereby being denied the equal protection of the laws and deprived of his property without due process of law in violation of the constitution both of the State of Michigan and of the United States.

12. That the legislature of the State of Michigan by thus defining the term "cash value" legally construed the same thereby exercising, in violation of the system of government which obtains in the United States and the various States thereof, judicial functions, and rendered such legislative judgment or decree in the absence of and in advance of any notice, hearing or showing re-

garding such construction; that such construction is manifestly erroneous, and deprives your orator of the rights and privileges secured to him by the Constitution of the United States.

13. That said lands of your orator consist almost entirely of wild and unimproved lands from many of which the timber has been entirely or partially removed; all of which said lands he claims to be in constructive possession of where not holding actual possession.

151 14. That said lands of your orator have at all times been assessed at other than their actual or true cash value and at other than their "cash value" as [illegible] term is employed in article XIV, section 12, of the constitution of said State, to-wit at the sum of five ($5.00) dollars per acre when your orator was offering said lands at two ($2.00) dollars and less per acre and was unable to obtain therefor said sum of two ($2.00) dollars and less per acre for said lands, and said lands have been thereby discriminated against as well as your orator, and your orator has thereby been denied the equal protection of the law and deprived of his property without due process of law.

15. That your orator's said lands have been assessed at a higher valuation then those of others in the same township, for example, your orator's said lands, meaning unimproved lands have been assessed at a higher figure and valuation then neighboring or adjoining lands not differing in natural value, upon which buildings have been erected and improvements have been made. For example, your orator received from the State of Michigan, in payment of contracts with it or purchased in the open market from others who had received the same from the State of Michigan, certain credits, called scrip, which said credits or scrip, your orator exchanged for said lands at the rate of one acre for every one dollar and twenty-five cents ($1.25) in scrip, and as soon as said lands became your orator's the assessing officers immediately placed an assessed valuation thereon of five ($5.00) dollars per acre and have maintained such excessive valuation although adjoining and improved lands with buildings etc., were assessed at a less valuation; and said assessing officers and the board of review refused to lower said excessive valuation even in cases where

152 the supervisor or assessing officer of the township desiring to purchase some of the lands so assessed at five ($5.00) dollars per acre, offered therefor the sum of one ($1.00) dollar per acre and refused to purchase where your orator offered to take for said lands at first one dollar and seventy-five ($1.75) per acre and finally one dollar and fifty cents ($1.50) per acre; which said alleged assessments then and at all times thereby worked a fraud both in fact and in law upon your orator, denied him the equal protection of the law, unjustly discriminated against him and his said lands and deprived him of his property without due process of law, and in violation both of the constitution of the State of Michigan and of the United States, particularly the XIVth amendment of the latter.

16. That under the constitution and laws of the State of Michigan, your orator's lands have been subjected to double and grossly unequal taxation by reason of the fact that each year the deficit of the previous year or of a proceeding year or years has been included in and made part of the taxes assessed upon your orator's said lands, that is to say:—that as required by article XIV, section 1, of the said constitution of the State of Michigan the legislature and executive officers of the State government include each year in the estimates of the amounts to be raised by taxation and raise by taxation throughout the State, an amount to cover such deficiency as occurs each year in the resources of the State and thus each year or in a succeeding year since the adoption of the present constitution in 1850, the taxes assessed against any lands and remaining unpaid the preceeding year have been included in the general estimates and assessed generally upon all lands, thus collecting and paying by such assessment all State taxes remaining unpaid in each year; and said delinquent taxes were and are thus collected and paid
153 one year or thereabouts in advance of the time when by law said lands could or can be sold for taxes, and the same course and system have been followed in the assessment and collection of the township, city and county taxes, and each year the taxes remaining unpaid are and have been collected by general re-assessment the following year or in a subsequent year.

This system of collecting the taxes results in grossly unequal, double, duplicate, recurring and cumulative and in effect progressive assessments and taxation, and in the taxation of one county and township for the benefit of another or others and your orator and his said lands were and are subjected to said method and thereby to gross, unequal, duplicate, double, recurring and cumulative assessments and taxation which is destructive and confiscatory of your orator's property and from which your orator and the county or municipality in which he resided or had property received no benefit, so that all the rules of apportionment were violated by all said assessments, and taxation in all said years upon said lands was in contravention and violation of the Constitution of the United States particularly the XIVth amendment thereof in this that said constitutional provision of the State of Michigan and the method of assessment and taxation followed in pursuance thereof deny to your orator the equal protection of the law and deprive him of his property without due process of law and shifts and has each year from 1865 to the present time shifted the tax from one tax-payer and one municipality to another, to-wit from the remaining counties and included municipalities the residents thereof and the lands therein to your orator, his said lands and the counties and municipalities in which said lands are situate.

154 17. That by the law of the land as a constitutional right, your orator was entitled to a hearing as to the assessment of his said lands before an impartial tribunal and one authorized by the Constitution and not obnoxious to the Constitution of the United

States but your orator has been denied such right and opportunity and none of said laws provide such an opportunity,

For example, the tax law of 1869 provides that all property shall be assessed by the supervisor of each township, and that such supervisor shall review the assessment so made, said supervisor thereby becoming in effect the judge in the matter in which he is interested, and both in making and reviewing said assessments so made by him, said supervisor acts in a judicial manner, and his decision is final. And under said tax laws of 1882, 1885, 1889, 1891, and 1893 the supervisor of each township acts as the assessor in assessing the property and with two electors chosen at the annual town meeting constitutes a board of review to review said assessments so made by said assessor but said board of review as so constituted, exercises judicial powers of the same nature as said supervisor in violation of the Constitution both of the United States and that of the State of Michigan; and it is provided that the decision of said board shall be final.

18. That all of said laws contain provisions in force during their operation requiring the officers entrusted with the administration of said laws and the assessment of property thereunder to make demand upon your orator for a statement upon which to base the assessment of his property thereunder and no such demand was or has been at any time made upon him, that is to say, no such demand was made by said officers or any of them upon your
155 orator in the year 1900 or any previous year.

19. That all of said laws contain provisions which were in force while said laws were in operation requiring the officers entrusted with the administration and the collection of taxes thereunder to demand payment of said taxes from all persons against whom, or whose property, taxes had been assessed; and that no such demand was at any time made upon your orator; that is to say, no such demand was made by said officers or any of them in the year 1900 or any previous year upon your orator.

20. That all of said laws contain provisions which were in force while said laws were in operation requiring the officers entrusted and charged with the administration thereof and the collection of all taxes assessed thereunder to collect all of said taxes so assessed by seizing the personal property of such person to whom the said taxes were assessed to an amount sufficient to pay such taxes as were assessed against said lands together with all fees and charges for subsequent sale, wherever the same may be found in the county in which said officers reside or in an adjoining county, but that although said counties are adjoining and in all said counties your orator at all times had sufficient personal property subject to seizure as aforesaid out of which said taxes; if any such taxes had been levied against it, his said lands or himself, could have been collected, yet at no time has such seizure been made or any attempt to do so, that is to say, in 1890 your orator had in his possession and owned in said counties subject to levy as aforesaid personal property to the value

of ten thousand ($10,000.00) dollars and upwards in which
156 said year the taxes assessed against your orator and his said lands amounted to over two thousand ($2000.00) dollars; and except as to amount, the fact was the same in each of the years from 1878 to the present time, in each of said counties and townships that is the personal property so held and owned by your orator and so liable to seizure always far exceeded the taxes assessed against him and his said lands.

21. That at all times and in each and every year from and previous to said year 1880 down to and including the time of filing this bill of complaint there were large quantities of personal property the amounts, kinds, *the* owners being too great and numerous to specify, not belonging to your orator in each of said counties and townships thereof where your orator's lands are situate subject to taxation, which were not assessed but were entirely fraudulently and intentionally omitted from the assessment roles, that is to say, in the year 1890, personal property in the county of Cheboygan to the value of to-wit one million ($1,000,000.00) dollars was so omitted, in the county of Alpena, to-wit one million ($1,000,000.00) dollars, in the county of Oscoda, to-wit one million ($1,000,000.00) dollars, in the county of Montmorency to-wit five hundred thousand ($500,000.00) dollars, in the county of Presque Isle to-wit one million ($1,000,000.00) dollars, and except as to amounts the facts were the same for each of the years from 1878 to the present time whereby the amount of taxes assessed against your orator his said lands and property was rendered excessive, unfair, grossly unequal and disproportionate.

22. That all said laws are void, unjust and –constitutional
157 and deprive your orator of his property without due process of law and deny to him the equal protection of the law for the reason that they do not provide for the uniform and equal assessment of property but tax one municipality or property in one municipality for the benefit of another, that is to say:—that personal property is, according to the provisions of said laws assessed variously at the residence of the owner thereof, at the situs of said personal property, or at the destination of said personal property being a place other than its situs, which may also be a place other than either its situs or the residence of the owner thereof, and said laws do not furnish any rule of classification to determine how or where such property shall be thus variously assessed, but the provisions thereof are contradictory and contrary to your orator's rights under the constitution both of the State of Michigan and that of the United States.

23. That said laws do not furnish rules of classification based upon relative differences and existing distinctions in property and resting upon an intelligible and reasonable foundation; but the same are arbitrary and discriminating.

24. In so far as said laws attempt to provide for a judicial determination of the validity of any alleged assessment and taxation

thereunder, more particularly the laws of 1882, 1889, 1891 and 1893, which provide a different system for selling lands for taxes from that which prevailed previous to 1882, the same are unconstitutional and void and obnoxious to the constitution of the State of Michigan and that of the United States for the reasons:—

(1.) That said laws particularly those of 1882, 1889, 1891
158 and 1893, do not observe the constitutional separation of the powers of government into legislative, executive and judicial, but blend them and cause the officers and members of one department to trespass upon the sphere and perform the duties and functions of the said other departments contrary to the republican scheme of government obtaining in the United States to the constitution of the State of Michigan and the Constitution of the United States both article IV, section 4, thereof guaranteeing every State a republican form of government, and the XIVth amendment thereof:—that is to say, judicial duties are assumed by the legislature and conferred upon the auditor general by said laws while to the courts are delegated executive and ministerial duties; for example the legislature in effect pronounces decrees in tax cases while the court merely acts administratively or clerically in entering and recording such decrees, while on the other hand, the auditor general, a purely administrative and executive officer hears and determines controversies regarding and exercises his judgment and discretion in cancelling, tax deeds thereby performing judicial functions constitutionally exercisable only by a court.

(2.) That the proceedings under said laws particularly those of 1882, 1889, 1891 and 1893 are based upon an order purporting to be process of court which said process however is defective because not as required by law and the constitution of the State of Michigan, entitled and running, "In the name of the people of the State of Michigan."

(3.) That your orator has never been served personally with any process in any proceedings under said laws; said laws do not pro-
vide for personal service of process, except said law of 1889;
159 and there is no proof on file in said proceedings of any personal service on your orator.

(4.) That said laws and proceedings do not distinguish between residents and non-residents; but the decree of judgment taken thereunder purports to be a personal decree without personal service; and it is attempted to make a published notice thereunder, where the law itself does not name and fix the day of hearing, the equivalent of personal notice, which said published notice is not reasonably calculated to give reasonable legal notice and your orator his day in court.

(5.) That said proceedings cannot be upheld as proceedings *in rem* for the reason that said lands were never seized into possession by the court or said auditor general or his predecessors so as to constitute notice to your orator and for the further reason that said proceedings are had in a court of equity.

(6.) That the decree or decrees in the ostensible legal proceedings under said laws is or are in effect pronounced by the legislature and not by the court.

(7.) That there is no judicial record of said proceedings and none provided for by law although said matters are by law cognizable only by a court of record, and said courts of the State of Michigan are by law and custom, courts of record.

(8.) That there is not and cannot be, under the Constitution of the United States and that of the State of Michigan such a court as the legislature has attempted to create in and by said laws for hearing and disposing of tax matters and proceedings, and the system and proceedings inaugurated by the tax law of 1882 were up
160 to the time unknown in the State of Michigan and had not been due process of law up to that time, and are not such now, were and are unusual proceedings, and were not contemplated when the present constitution of the State of Michigan was adopted in 1850.

That the auditor general has resorted to said unconstitutional and void laws and proceedings and has by means thereof attempted and is attempting to deprive your orator of his said lands.

(25.) That said laws and the proceedings thereunder are confiscatory in their nature and not mutual in their operation; and attempt to deprive your orator of his said lands and property without adequate consideration in this to wit:—

(1.) That said laws and the proceedings thereunder, provide a means and method only by which your orator is deprived of his lands and property, but none by which it shall be preserved, retained or restored if wrongfully included in said proceedings or taken in violation of the rights of the owner.

(2.) That said laws and the proceedings thereunder attempt to deprive your orator of his property without adequate consideration therefor, and provide no method by which your orator, in case of the sale of his lands, can obtain the fair value thereof.

For example, said tax law of 1893 provides that the lands shall be sold not with reference to their value, as determined by assessment or otherwise, but to the person who will pay the tax and take the least undivided interest in the lands therefor, while under former laws it was for a specified interest to be set apart under the statutory rule *e. g.* from the north side of the parcel sold,
161 which said methods of sale are contrary to all legal and customary methods of judicial or public sales, and discourage bidding at such a tax sale for the reason that every person who would become the purchaser of the undivided interest in the parcel offered that would correspond to the amount of the tax for which the same is offered as compared with the total cash value of such parcel taken into consideration the fact that the purchase of an undivided portion of the parcel offered may mean a law-suit to have the premises so sold partitioned, and the amount of his purchase set off to him (said purchaser) so that in practice and effect the entire

interest in the lands offered, is sold for the taxes; and said method of selling is illegal for the reason that the statutory rule governing the attempted sale of such lands takes into account only the amount claimed against said lands, which, on the basis of the assessment and the rate of taxation is only a small fraction of the total cash value, although the evidence of the latter is on the roll before the State officers, when making such sale; and such system or method of selling for taxes does not consider the entire value of the lands attempted to be sold for taxes and provides no method by which the surplus value between the alleged tax for which the land is being sold and the total cash value can be saved or preserved to the owner.

(3.) That the decree made in the proceedings under which the alleged sales of said lands were held does not provide for the redemption of said lands although such redemption is provided for by law.

(4.) That said laws grant exemptions of both real and personal property from taxation based upon no other distinction than the amount of property possessed by the tax-payer which is a classification according to wealth.

162 That the auditor general has attempted by sales of said lands under the foregoing methods and provisions of law to deprive your orator of his title thereto.

26. That said laws do not comply with article IV, section 20 of the constitution of the State of Michigan which provides that "no law shall embrace more than one subject, which shall be expressed in its title," and particularly the general tax law of 1893 is open to this objection, and the laws purporting to be amendatory thereof, to-wit:—acts Nos. 25, 154, 162 and 229 of the Public Acts of 1895; acts Nos. 206, 214, 224, 229, 240 and 261 of the Public Acts of 1897 and acts Nos. 31, 32, 83, 107, 154, 169, 204, 215, 239, 262, 264 of the Public Acts of 1899, in this, that said amendatory acts introduce objects not included in said act No. 206 of the Public Acts of 1893, the same being the general tax law, and in no wise amendatory thereof, and many of said laws so far from being purely amendatory are repealing statutes; but are not so entitled. All said laws further violate said provisions of the constitution by prescribing periods of limitation within which tax-titles can be contested, and defining offences and providing penalties for the commission thereof, which said objects are not contained in the title of said laws.

27. That said laws attempt by curative provisions to dispense with notices, forms, records, the performance of acts and meetings of boards, etc., within, during and at the time fixed by said laws, and other requirements of said laws to the prejudice of your orator and in contravention and violation both of the Constitution of the United States and that of the State of Michigan and further said curative provisions are under the decisions of the supreme court of the

163 State of Michigan, so construed as to deny to the land-owner and tax-payer a hearing and opportunity to be heard.

28. That said acts No. 206 of the Public Acts of 1893 as amended

under which all tax proceedings are now conducted is unconstitutional and void for the following, reasons:

1. That it does not provide any uniform and equal rule of taxation or such rule of apportionment as is essential to taxation but discriminates against property and individuals as, for example, under the provisions of section 19, of said act, banks and companies incorporated and unincorporated are permitted to deduct their indebtedness from the gross amount *to* their personal property; while in the case of vessel property, the owner whether a corporation or individual is permitted to deduct its or his indebtedness from the entire amount of its or his property: while in the case of an individual not engaged in banking or not doing business under a corporate name or not engaged in the vessel business, and your orator is such an individual, his indebtedness can be deducted only from his personal credits; from which said section 19, it appears clearly that it is the intention of the legislature to permit deductions of indebtedness from other property in order to determine the amount of property which shall be assessed to any individual or corporation, and from section- 5 and 11 of said act it further appears that corporations and individuals stand alike and upon the same footing before the law so far as their assessment and taxation is concerned and are subject to the same rules of assessment and taxation, but it is impossible to apply the foregoing
164 and conflicting sections and rules of assessment and taxation to the property of persons, including corporations and particularly to your orator and his said lands and property without producing great injustice and gross inequality in the assessment and taxation of the same and thereby causing discrimination against and confiscation of his property and thereby denying him the equal protection of the law and depriving him of his property without due process of law in contravention and violation of the Constitution both of the United States and of the State of Michigan.

(2.) That your orator is largely indebted in respect of said lands to-wit to the amount of fifty-cents ($0.50) or thereabout per acre which said indebtedness by reason of said provisions of said law and the construction placed thereon by the defendants and other State officers, your orator is unable to deduct from the assessed valuation of said lands although property of the same kind and class as that upon which said deductions are allowed to others, thus subjecting your orator and his said lands to discrimination and imposing thereon an unequal and excessive share of taxes and depriving your orator of his property without due process of law.

(3.) That the courts of the State of Michigan exercising the powers imposed by the general tax laws are courts of limited and special jurisdiction and could and can exercise only those powers, if any, conferred by the said laws and can now exercise only those powers, if any, conferred by the statutes known as the general tax law of 1893, as amended; that the said tax law of 1893, provides by section 61, what the petition filed by the auditor general for

the sales of lands delinquent for taxes shall contain and amongst other things, said section 61, provided until amended by
165 act No. 262, of the Public Acts of 1899, that lands bid off to the State while so held shall not be so included in the said petitions of the auditor general filed in each year; and said petitions and the record or records of said court failed to show affirmatively in any given case that said lands while so included in said petitions were not lands bid off in the name of the State and thus held, and it was necessary that such petition or record should make such showing before the court would have or acquire jurisdiction; and the court has in every instance attempted to exercise such jurisdiction and professed to proceed to a decree and sale of said lands without such showing; and in doing so said courts acted entirely without jurisdiction and it is attempted thereby to deprive your orator of his said lands in contravention and violation of the XIVth amendment of the Constitution of the United States.

(4.) That said law as interpreted by the supreme court of the State of Michigan attempts, even whereby the provisions of said law and the decisions of said supreme court the attempted sales of lands for delinquent taxes are entirely without jurisdiction to compel the land-owner to institute proceedings to set aside such void sales or lose his lands, claiming that the land-owner delaying to attack an absolutely void sale can be guilty of laches and thus lose his remedy, thereby threatening to deprive your orator of his property without due process of law in violation of the Constitution of the United States and that of the State of Michigan.

(5.) That under the provisions of said law if there are no bidders for the lands offered for sale for delinquent taxes, said
166 lands so offered, and for which no bids are made, are bids off by the county treasurer in the name of the State for the State, county and township in proportion to the taxes, interest and charges due each; and if so bid off to the State for consecutive years the said lands so bid off under the provisions of said law, may without any hearing or opportunity to the owner or others interested therein to be heard, be declared homestead lands and open for entry as State homestead lands at the price of ten cents per acre, coupled with other conditions including five years' continuous residence on said lands and improving the same; and when so set apart for homestead lands, all the taxes thereon are cancelled although far exceeding in amount said sum of ten cents per acre, and said lands are thereupon exempted from taxation; said lands, including some lands of your orator have been so homesteaded, that is, placed upon the State homestead list, in the counties and townships in which your orator's said lands are situate whereby your orator and his said lands have been discriminated against and a greater burden imposed upon him and them, and the credits, property and money of said townships and counties confiscated by the State with resulting losses, to, and increased taxation of your orator and his said lands, thereby denying to your

orator the equal protection of the law and depriving him of his property without due process of law.

(6.) That the general tax law of 1893, as amended by act No. 154 of the Public Acts of 1899, provides for a board of State tax commissioners, which said board, it is claimed, has been organized under said act and acting under its pretended powers threatens
167 to carry the same into effect in spite of the fact that the powers conferred upon said board are unconstitutional and void for the following amongst other reasons, to-wit:—

(*a.*) That said board is not authorized by the constitution of the State of Michigan and exercises powers for example, of local self-government and judicial powers, without any constitutional warrant, and in spite of the fact that said powers, are, to the exclusion of said board or other body created by the legislature, lodged elsewhere:

(*b.*) That said board is authorized and attempts to make, change and alter at its will, local assessments after the same have been made by the legally constituted assessor of each municipality and reviewed in the manner prescribed by law and even after payment of taxes based upon such assessment;

(*c.*) That the powers conferred upon said board are inimical to and destructive of, the principle of local self-government inherent in the institutions of the State of Michigan and of the United States;

(*d.*) That the powers conferred upon said board, carried into effect, are taxation without representation.

(*e.*) That said act confers upon said board, and said board as organized thereunder attempts to exercise judicial powers contrary to law and to adjudicate and pass upon the rights of your orator and deprive him of his property without due process of law and without trial by jury as by law he is entitled to.

(*f.*) That said board, pretending to act under said law, exercises inquisitorial powers contrary to the Constitution of the United States and amendments thereof; and said laws, by which said
168 board is constituted, abridge the rights, privileges and immunities of your orator as a citizen of the United States by subjecting him to unreasonable searches:

(*g.*) That said law provides in case of its violation for punishments which are uncertain, cruel, double, excessive and unusual;

(*h.*) That although said board as created by said law, comprises three members, yet contrary to due process of law, it is not by the provisions of said law required to act as a board and be governed by a majority vote of its members; but each member may exercise all its powers singly, separate and apart from others and the board thus be in session at three places at once, thereby losing its identity as a board and the powers to perform the functions of a board.

(*i.*) That said board attempts to institute proceedings and inquiries not authorized by law and this in the exercise of legislative powers improperly delegated to it by the legislature; by preparing forms to be filled out by all tax payers (including your orator) to

contain a statement of all property of such tax payers (including your orator) which said forms said board compel such tax payers (including your orator) to fill out and return to said board which said forms, however, are not prescribed by law.

(*j.*) That said law and the provisions thereof governing said board attempt to confer absolute power and authority upon said board thereby making the decisions of said board and of its several members final and preventing your orator from resorting to the courts for the determination of any question of which said board claims to have jurisdiction.

(*k.*) That said law compels a person to become a witness against himself, and to give testimony upon which criminal
169 charges could be based and criminal prosecutions maintained contrary to the rights, privileges and immunities of your orator as a citizen both of the State of Michigan and of the United States.

(*l.*) That said law is uncertain, vague and indefinite in its terms and provisions, and therefore void and unconstitutional.

(*m.*) That said law provides that said board may issue subpœnas to witnesses to appear and testify to-wit, your orator presumably at the will of said board anywhere in the State of Michigan to-wit:— in a place and county long distant from and other than the home, residence and place of business of such witnesses without compensation; and on failure of such witness to-wit, your orator, to obey the subpœna of said board said law provides that upon proper showing of service of, and refusal to obey, such subpœna attendance of such witnesses may be compelled by attachment to be issued by any circuit court in the State, presumably a circuit court of a county other than that of the residence home and place of business of such witnesses, when as a matter of fact the circuit court is in the State of Michigan, organized by counties, and the jurisdiction thereof is local to each county and does not run into other counties as herein attempted, which said proceedings as by said law authorized are therefore without jurisdiction and do not constitute due process of law.

(*n.*) That said law defines and provides punishments for alleged offences committed against the provisions of said act; but the title thereof does not contain or intimate that said act is penal in its scope or the said law in its administration; thereby containing ob-
170 jects not embraced in the title contrary to the constitution of the State of Michigan and depriving your orator of his property without due process of law.

29. That said laws as construed by the courts and executive officers of the State of Michigan are unconstitutional; and are systematically construed and enforced as herein set forth in violation of your orator's fundamental rights as a citizen of the United States as secured by the Constitution thereof and the amendments thereto.

30. That by the constitution of the State of Michigan, article IV,

section 22, it is required that all printing for the executive departments and all other printing ordered by the legislature shall be let by contract to the lowest bidder or bidders who shall give adequate and satisfactory security for the performance thereof, and the printing of the tax lists provided for by said laws is printing for the executive departments and printing ordered by the legislature; but, so far from contracting for the same, the auditor general under the authority of said laws but in violation of said constitutional provision pays therefor to a partisan newspaper designated by him the sum of forty cents per description and attempts to collect the same by the sale of your orator's lands, which said sum of forty cents is an exorbitant and unreasonable charge compared to what the same would cost if let by contract and the sum of five (0.05) cents per description would be a reasonable charge for said printing which is sublet for less than five (0.05) cents per description, and said laws thereby take and deprive your orator of his property without due process of law, contrary to the Constitution of the State of Michigan and that of the United States.

171 31. That the auditor general formerly included as a charge against each description of land, your orator's said lands amongst others, the sum of seventy cents, now made one dollar, for cost of advertising and other expenses of sale under said laws, which said sum is included in and made a part of such charges before any part thereof with the exception of the advertising, is incurred and with the exception of the advertising, no expenses are incurred in and by said sale that have not already been provided for and included in the salary of the clerks or officials performing any service or duty under said laws and proceedings, all of which said expenses of sale as aforesaid are included in the taxes for which said lands are attempted to be sold, whereby it is attempted to collect twice from your orator the same amount and to impose upon him and his said lands a double exaction for one and the same charge thereby attempting to charge him for services not performed, a sum amounting to from $400.00 to $800.00 per annum thus depriving him of his property without due process of law, and it — attempted to collect said charges and expenses of sale against said lands where the proceedings for sale and the sale as well as the taxes were invalid and neither the State nor the auditor general was entitled to judgment therefor.

32. That said laws all provide in case of non-payment of alleged taxes claimed to be payable thereunder for the payment of a collection fee, in addition to the interest upon said alleged taxes as provided by said laws, said collection fee to be collected therewith, if said alleged taxes are not paid when claimed to be due, which said collection fee upon each year's alleged taxes is included in and

172 made a part of the charges etc., for which it is attempted to sell said lands although all expenses of sale and collection are already included in and form a part of the alleged taxes assessed against said lands and for which it is attempted to sell said lands,

whereby it is attempted to make a double charge against your orator and his said lands for one and the same item, and thereby deprive him of his property without due process of law and such collection fee is an unreasonable and unjust charge and even if collectible under the former tax laws is not, now that said laws have been repealed, reasonable or recoverable.

33. That said tax laws impose various rates of interest upon delinquent and unpaid taxes which rate of interest has now been fixed by act No. 262 of the Public Acts of 1899 at the rate of one per cent. a month and it is attempted to apply the same to all taxes whether assessed before or after the passage of said laws or under said law of 1893 or a former law or laws, which said rate of interest is more than double the rate of simple legal interest in the State, is a penalty, and is unreasonable and amounts to the confiscation of your orator's property and the taking of the same without due or any process of law.

34. That no valid or legal taxes have been assessed against your orator and his said lands; but that all alleged charges purporting to be taxes, etc., against him and his said lands are illegal, void and unconstitutional.

35. That all of the taxes assessed in each year upon said lands and the sale of the said lands therefor are invalid and illegal for one or more of the following reasons, in addition to those given elsewhere herein, as your orator is informed and believes, that is to say:

173 (1.) That the township taxes where voted by the township board were so voted.

(*a.*) Without any showing or it appearing of record anywhere as required by law that the qualified electors had neglected or refused to vote such sums of money as were necessary to defray the ordinary township expenses.

(*b.*) Without it appearing that said taxes were necessary to defray the ordinary township expenses.

(*c.*) That said taxes were voted for other than township expenses and exceeded the sum, in any one year, of one thousand dollars.

(2.) That said townships, counties and the State levied generally delinquent taxes instead of charging the same back to the land, townships and county delinquent therefor.

(3.) That the various taxes levied both singly and in the aggregate exceed the percentage and amount prescribed by law.

(4.) That one per cent. has been added to the amount of the several taxes to be raised by the assessor for the purpose of avoiding fractions in the computation.

(5.) That said taxes have never been legally equalized and large classes of property omitted in any attempted equalization.

(6.) That said taxes have never been legally apportioned.

(7.) That said townships have been assessed and said taxes levied on said lands for the benefit of other townships in said counties in the State of Michigan.

(8.) That said lands have not been assessed in the name of the owner thereof although the assessor knew or could have ascertained the name thereof.

174 (9.) That there was no warrant attached to the rolls for the collection of taxes, and that said taxes on said lands have been prematurely, improperly and illegally returned delinquent.

(10.) That the tax roll was not signed by the supervisor.

(11.) That the minutes and proceedings of the board of supervisors were not signed by the chairman and county clerk as required by law.

(12.) That the board of review in the several townships did not sit for the period required by law.

(13.) That the board of review did not certify to the tax rolls as required by law.

(14.) That some of the taxes are placed on the tax rolls in the column which does not designate them.

(15.) That where drain taxes have been levied, ten per cent. has been added to the amount of the estimated cost.

(16.) That the county treasurer in selling did not observe the requirements of law as to the order and time of sale of different parcels, particularly of those sold to the State.

(17.) That in the auditor general's proceedings in each of the said years said lands have been included in the auditor general's petition while held by the State on State bids.

(18.) That in each of the above proceedings for the taxes of each of said years, the decree was made prematurely, and the court thereby, if it ever had acquired, lost jurisdiction of said proceedings and the sales thereunder are entirely void.

175 (19.) That the salaries have been voted county officers by the board of supervisors and included in said taxes without warrant or authority of law, to-wit:—for sheriffs' salaries.

(20.) That the estimates and taxes levied and collected in all said counties include salaries not authorized by law for county officers, to-wit:—for sheriffs.

(21.) That contracts were let without advertising for bids *e. g.* contracts for county printing.

(22.) That delinquent and rejected taxes payable by specific persons and property have been assessed generally and are included in said taxes and on said lands.

(23.) That the county highway fund has been expended on other than State and county roads.

(24.) That the county highway fund has been divided equally amongst townships and expended under the directions of the township officers.

(25.) That the record of equalization of the township assessment rolls in the counties was not signed by the chairman of the board of supervisors and the county clerk as required by law.

(26.) That said counties were bonded without authority of law

and taxes levied and collected for the purpose of paying such bonds.

(27.) That the highway fund was not expended in the township where raised.

(28.) That five hundred ($500.00) dollars was voted by the county of Alpena to the city of Alpena to aid in erecting and establishing a market and taxes levied for the same, for which there is not authority or warrant of law.

(29.) That money was borrowed in a manner and amounts not authorized by law, for example bonds were issued, and
176 money borrowed where the question of issuing such bonds had not been voted for by a majority of the electors in the county or township as required by law and in some cases money was borrowed without submitting the matter to the vote of the electors.

(30.) That the equalization of said township assessment rolls was not of property at its true cash value.

(31.) That funds were voted for purposes other than those named.

(32.) That the number of acres in a parcel is not designated on the tax roll.

(33.) That there is no entry on the tax roll opposite some parcels of land to show to whom the same belong, or that the name of the owner is unknown.

(34.) That the amount of taxes is not entered opposite some descriptions of land although there is entered opposite other descriptions of land on the same roll in the same township what purport to be the proportionate amount of such tax against such other descriptions.

(35.) That more than one tax appears in a single column.

(36.) That the assessed valuation was excessive.

(37.) That the valuation was not fixed according to law for example,—in Presque Isle county—the board of supervisors in 1880, adopted the following rules for assessing lands—pine lands at $5.00 per acre, farming lands of general average quality at $3.00 per acre, and stripped and improved lands at cash value, which said rules have never been rescinded by the board.

177 (38.) That in some cases after taxes had been assessed a percentage for example forty (40%) per cent. of the same was remitted, and the balances accepted in payment of the total amount but never in the case of your orator's lands.

36. That said void assessments can never be made the foundation for a valid decree therefor against the lands of your orator, and said void and illegal assessments are not severable but such void, and illegal assessments and taxes are entire and affect the whole tax levied.

(37.) That all matters and facts alleged herein are matters of public record in the said State of Michigan and said counties and said townships in the control and custody of said defendants to which said records for greater certainty your orator refers, which on ac-

count of their great number and length cannot be made part hereof, from which said matters and the facts ready to be produced and proved as this honorable court shall direct, will more fully and at large appear.

38. That said tax laws with the exception of the laws of 1869 and 1885 provide that the land shall be sold for taxes to the person who will take the smallest undivided fee simple interest therein and pay the taxes for which said land is offered, which method of sale, where the whole interest is not sold, imposes upon the land-owner a tenure of title not warranted or authorized by law and destroys or impairs his vested interests therein by forcing upon him without his consent a tenancy and ownership in and to said lands in contravention of the Constitution both of the United States and of the State of Michigan.

(39.) That the methods of sale provided by said laws are in-
178 consistent and inoperative for the reason that they leave legislative intent vague and uncertain in this to-wit:—that the method of sale may, although the purpose is merely the collection of taxes from your orator through the sale of the lands offered, result on the one hand in the purchaser becoming a joint owner, claiming under the same root of title and interested in maintaining said lands free from incumbrances, or on the other hand in said purchaser becoming the alleged owner of the entire fee-simple title claiming under a different root of title which is entirely hostile to and subversive of that of the owner, for which said reasons said laws are inoperative, unconstitutional and void as violating the Constitution both of the State of Michigan and of the United States.

40. That upon any lands being bid off to the State for taxes the State disposes of the same not to the highest bidder but to the first applicant who will pay the amount claimed thereon for taxes, etc. to the detriment of the owners thereof including your orator; but as a matter of right and justice other things being equal the owner of the original title thereof should have the preference.

41. That the constitution of the State of Michigan provides that all property, except property paying specific taxes shall be assessed at its cash value, and that the taxes so assessed include both real and personal property; but the equalization of the assessment rolls of the various townships in each county by the board of supervisors thereof in compliance with the terms and provisions of said laws is based solely upon the valuation of the real estate without regard to the personal property thereby producing an inevitable in-
179 equality and want of uniformity in the taxes assessed in the various townships especially in the taxes assessed upon real estate for county and State purposes thus imposing a grossly unequal burden upon your orator and his said lands and denying to him the equal protection of the law contrary to the Constitution of the United States and the XIVth amendment thereof.

42. That any system of taxation in order to apportion equally the burden thereof should take into consideration the character and

kind of property and provide proper rules of classification for the purposes of taxation, but said tax laws disregard any and all such rules of classification and jumble all property both real and personal together, and with comparatively unimportant exceptions where specific taxes are levied, assess all said property at the same time and rate thus creating a system that is incapable of producing approximate and reasonable equality, but must from its very nature in its operation result in gross inequality and discrimination and does work such an inequality to and discrimination against your orator and others, his said lands and the lands of others, contrary to the constitution of the State of Michigan and that of the United States particularly the XIVth amendment thereof.

43. That said laws do not tax the stock of national banks upon the same methods as other moneyed capital.

44. That personal property and real estate under the system of taxation authorized by law in the State of Michigan and herein set forth cannot be taxed at a uniform rate, although the constitution of said State provides they shall be so taxed, and it is unlawful to tax them otherwise, from which it results if the provisions
180 of said laws are to be observed, that said laws deny to your orator the equal protection of the law and deprive him of his property without due process of law.

45. That said laws provide that in case a tax title acquired thereunder is set aside by the court that the said auditor general shall refund to the purchaser the amount paid at the time of the sale with interest thereon at the rate of eight per cent. per annum from the time of the purchase to the time when the said sale was set aside thereby pledging the credit of the State in aid of private persons contrary to the constitution of the State of Michigan and denying to your orator the equal protection of the law and enacting class legislation contrary to the Constitution of the United States and the XIVth amendment thereof.

46. That the tax law of 1893 permits redemption, after one year has elapsed, from the sale made thereunder for taxes upon the condition that the owner pay the holder of the tax title the amount paid therefor with one hundred per cent. and all costs and charges, which requirement is a penalty that is unreasonable and contrary to the Constitution of the United States.

47. That said laws of 1869, 1882, 1889, 1891 and 1893 although they are public acts and general laws applicable to the whole State of Michigan and are not uniform in their operation but by their terms, contrary to law and their obvious purpose, except certain cities and villages from their provisions by respectively enacting in express terms that "this act shall be applicable to all cities and villages when not inconsistent with their respective charters" thereby limiting provisions and operations of the general tax law to those cities and villages which had not by local law obtained special
181 grants of powers and privileges relating to the assessment and collection of their taxes, whereby different methods of the as-

sessment and taxation as well as for the sale of lands for taxes and interest thereon, etc., obtain in different cities and villages of the State which are different from the methods provided by the general tax law, but are too numerous to mention and specify in detail.

For example, the tax law of 1893, which in addition to the foregoing provided that "in cities where some special provision is made for demand and collection of taxes, the collector or treasurer shall comply with such special provision, otherwise — bound by the provisions of this act," also provides for a judicial sale of lands for taxes, which said judicial sale, however, or any proceedings looking to the same, are not held or observed in the city of Grand Rapids, Michigan, for the reason that the charter of the city of Grand Rapids provides in title VIII, the sections 21, 22, 23, thereof that:—

"SECTION 21. Owners or parties having legal interest in any real estate assessed under the provisions of this title shall be liable to pay every tax regularly assessed thereon, and if the same shall not be paid by the first day of March following the assessment of the same, it shall be the duty of the city treasurer to cause a notice to be published in the two official newspapers of the city, once a week for four successive weeks, requiring the owners or parties having legal interest in such real estate to pay such tax together with all interest and charges thereon, and if default shall be made in paying the same such real estate will be sold at public auction on the first Monday in April thereafter, at nine o'clock in the fore-
182 noon of that day, at the court house in said city, or as soon thereafter as the description of such real estate shall be reached in the course of the sale, at the highest price which shall be bid for the same, for the payment of such tax and interest and charges thereon, together with all costs and charges of sale. Such sale shall be continued from day to day, Sunday and legal holidays being excluded, from the hour of nine o'clock in the forenoon until the hour of twelve o'clock noon, and from the hour of one o'clock in the afternoon until five o'clock thereafter of each day, until such delinquent taxes are disposed of by such sale.

"SECTION 22. The costs of the advertising, provided for in the proceeding section, shall in no case exceed the sum of forty cents for each description of real estate advertised, and shall be paid out of the general fund of the treasury not otherwise appropriated. Each description of real estate shall be separately exposed for sale for the total amount of the tax, all interest and charges thereon together with all costs and charges of sale and shall be sold to the person who bids the highest price for such real estate; Provided, that no bid shall be accepted for less than the amount of such tax, all interest and charges thereon, together with all costs and charges of sale.

"SECTION 23. If the owners or persons having a legal interest in any such real estate do not pay such assessment, or tax together with all interest and charges thereon, within the period above prescribed for the publication of such notice, then it shall be the duty

of said city treasurer to cause such real estate to be sold at public auction to any bidder, to pay said tax, with all interest and charges thereon, and the costs and all charges of said sale,
183 and to execute the proper certificate of sale to the purchaser thereof. If there shall be a sum bid for such real estate in excess of the said tax, and of the interest and charges thereon together with all costs and charges of sale, the excess thereof shall be deposited with the city treasurer to be disposed of as hereinafter provided. If such real estate shall not be redeemed within one year after such sale thereof as hereinafter provided, the mayor of said city shall in the name of the city, execute and deliver to such purchaser or his assignee the proper deed of conveyance of such real estate which deed shall be *prima facie* evidence of the regularity of all proceedings under which said sale is made and said deed executed. The deed shall be as follows: Whereas, on the — day of —— A. D. — at a public sale made by the city of Grand Rapids for taxes duly assessed by the city of Grand Rapids, for the following purposes (stating the purpose for which the assessment was made) A—— B—— became the purchaser of the following described real estate namely (describe real estate) for the sum of — dollars that being the amount of the tax, interest, costs, and charges thereon. Now, therefore, know all men by these presents, that I C—— D—— mayor of said city in consideration of the premises, do hereby grant, bargain, sell and convey to the said A—— B——, his heirs and assigns, the real estate above described, as so purchased by him, to have and to hold the same to the said A—— B—— his heirs and assigns forever.

Witness my hand and the seal of the city this — day of —— A. D. —.

Signed, sealed and published in the presence of

C—— D——,

Mayor of the City of Grand Rapids."

184 That the sale of lands for taxes in the said city of Grand Rapids is held annually in accordance with the said charter provisions.

That said provisions of the tax law from which the said city of Grand Rapids is exempted relate to the jurisdiction of the court of chancery in exercising its alleged jurisdiction under said tax law and said alleged jurisdiction is thus curtailed and limited without warrant or authority of law and by reason of said local privileges and exemptions, and the consequent partial instead of uniform operation of said laws, a different rule or rules govern your orator and his said lands from other-, for example, land and land-owners of the city of Grand Rapids, and a different rule of property obtains there and he is thereby deprived of his property without due process of law and denied the equal protection of the law and said tax laws

are therefore void and unconstitutional, as being obnoxious to the Constitution both of the United States and of the State of Michigan.

48. That said laws in so far as they attempt to confer jurisdiction upon the courts of the State for their enforcement and in, at the same time, as they do, limiting and curtailing said pretended jurisdiction by exempting certain villages and cities therefrom are unconstitutional and void being in contravention of the Constitution both of the State of Michigan and of the United States, particularly the XIVth amendment of the latter.

49. That it is impossible to ascertain or approximate what would be a fair or just amount for your orator to pay on account of taxes; but, everything considered, your orator has now overpaid by reason of the said unequal, unjust and discriminating rules of assessment and taxation and illegal exactions thereunder any sum that
185 in fairness or justness could be demanded *by* him; but should it hereafter turn out that said laws are constitutional and that any sum is payable by him, your orator is willing and ready and hereby offers to pay the same when legally ascertained.

50. That the alleged claims for taxes charges against said lands were, when assessed, void and unenforceable, and even if valid when assessed have by successive assessments, in which they were reassessed, been fully paid and discharged and are now old, and stale demands neither due nor enforceable having no legal origin and possessing no legal force; but immediately upon its becoming evident that said auditor general intended to carry his said threats into effect and deprive your orator of his said property by actions based upon and enforcing said illegal claims and claimed through sales made in said actions to have deprived your orator of all right, title and interest in and to said lands, your orator filed his bill of complaint herein.

51. That your orator relying upon the fact that said taxes and the titles founded thereon were void and regarding said taxes and tax titles as void was under no necessity and took no steps to have the same set aside or restrain said auditor general from enforcing the same and no effectual attempt was made until recently to enforce them, and now, however, said auditor general claims said taxes are a valid lien upon the lands of your orator, and that the titles founded thereon are valid and threatens to deprive your orator of his title and property in and to said lands contrary to the Constitution of the United States and the XIVth amendment thereof and in order to protect his said rights your orator has been forced to resort to this court.

52. That your orator has caused an examination to be
186 made of the records in the office of the auditor general and that no third person has by reason of said taxes acquired any right title, claim or interest under the proceedings of the auditor general in and to any of said lands, a schedule of which is hereto attached.

53. That all of said tax laws are public acts dealing only with the interest of the State, and with property so far as it is affected with the public interest; but said laws in spite of this fact include objects and remedies that are purely private; and attempt to follow and control the alleged lien of the State for taxes attempted to be levied under said laws after it had passed to and become, in so far as said laws can do so, the property of third parties; but said laws provide no remedies or other protection for the owner of the lands affected.

54. That none of said tax laws except those of 1889, 1891 and 1893 purport or attempt to operate retrospectively; and that in so far as said tax laws of 1889, 1891 and 1893 purport or attempt to operate retrospectively said laws are unconstitutional and void, in this to-wit: that they impose terms, conditions, penalties and procedure, foreign, unknown to, and not imposed by the laws which they repeal in relation to the taxes and matters concerning which they attempt to operate retrospectively, and unknown and not contemplated when the present constitution of the State of Michigan was adopted in 1850.

55. That the State of Michigan was admitted into the Union as one of the United States upon certain conditions prescribed by the act of Congress approved June 23rd, 1836, which said act
187 of Congress and the conditions therein contained were assented to by the State of Michigan by an act approved July 25th, 1836 and afterwards ratified at a convention held at the city of Ann Arbor in the said State of Michigan on the 15th day of December A. D. 1836, one of which said conditions of admission to said Union was and still remains "that in no case shall nonresident proprietors be taxed higher than residents," and such conditions is and has, at all times since — year 1836, been part of the fundamental law of the State of Michigan, paramount to both its constitution and laws; and it has been at all times the duty of the said State of Michigan and of the legislature thereof to provide by suitable legislature for the recognition and enforcement of said condition of admission and said condition of admission was and is a condition precedent to the enactment of any law imposing taxes or prescribing methods of taxation, but the State of Michigan and its legislature have entirely disregarded said condition and have neglected to provide for its recognition and enforcement, and it is a notorious fact that said condition has in the assessment and taxation of persons and property been abrogated, set aside and disobeyed, and none of the general tax laws provide for any method by which said condition can be recognized and enforced to the great injury and detriment of your orator and his said lands, and said laws are therefore unconstitutional and void.

56. That under the provisions of said laws the auditor general attempts and pretends to acquire, on a sale of said lands for taxes, title in fee simple thereto; and to cut off all right title and interest of your orator therein; and thereupon after such sale as afore-
188 said continues to assess said lands to your orator and to

charge against him and his said lands subsequent taxes, and the costs, charges and expenses thereof.

57. That said laws attempt to deprive your orator of his rights and privileges as a citizen of the State of Michigan and of the United States by denying him access to the courts and limiting his rights and remedies therein *e. g.* by denying him relief except in the cases specified in section 7[illegible], of the general tax law of 1893; by denying him in all cases the writ of injunction although he may without such writ suffer irreparable injury and by requiring payment of a tax as a condition precedent to the right of appeal, etc., in violation and contravention both of the constitution of the State of Michigan and that of the United States and particularly of the XIVth amendment of the latter.

58. That the auditor general of the State of Michigan, said county treasurers of the several counties of Alpena, Cheboygan, Montmorency, Otsego and Presque Isle and all other persons, if any, asserting any rights or claiming any title or attempting or threatening to do so under the provisions of said laws are trespassers.

59. That the proceedings taken in the said several townships and counties to assess your orator and his said lands and the attempted and threatened sales of your orator's said lands under the provisions of said laws constitute a cloud upon the title of your orator in and to the said lands which ought to be removed and unless so removed by the decree of this honorable court, will greatly depreciate the value and prevent the sale thereof to your orator's permanent and irreparable loss, damage and injury; and your orator is without any adequate remedy therefor at law.

189 60. That by reason of said alleged assessments, taxation and proceedings to sell said lands for said alleged delinquent taxes, no vested interest has been acquired therein by the State or any person or persons, if any, claiming through the State, and none can be so acquired.

61. That all of the provisions of said statutes if constitutional, which your orator denies and of which complaint is here made, that they were not observed, were mandatory and for the benefit of your orator and necessary to be observed as he has here claimed in order to confer jurisdiction, if any, upon any officer or court purporting or professing to act thereunder, and it was necessary that all such provisions be observed in order, as indicated and claimed, before one taking any steps subsequently in said proceedings, or under said laws or any of them would acquire jurisdiction; and such mandatory proceedings not being so observed all subsequent proceedings were without jurisdiction; even if otherwise constitutional and in that case your orator has been prejudiced by non-observance of said mandatory proceedings.

62. That said provisions of said laws herein complained of, contravene and violate the Constitution of the United States and particularly the XIVth amendment thereof in this, to-wit:—that they deprive your orator of his property without due process of law, and

deny to him the equal protection of the law; but although claimed and alleged by your orator to be void and unconstitutional, yet the same are being acted upon and enforced by the auditor general, said defendants, and the courts of the State of Michigan, as valid.

190 63. That the unconstitutional and void features and provisions of said laws herein complained of extend to and effect said laws as a whole and render the same unconstitutional, void and unenforceable, for the reasons that the unconstitutional and void parts pointed out are so related to, connected with and dependent upon the remaining parts thereof, that they cannot be separated therefrom without doing violence to the whole; and the intention of the legislature as expressed in said laws cannot be carried into effect without said void and unconstitutional parts.

64. That if said laws are not unconstitutional for the reasons herein stated, or if said reasons establish only the unconstitutionality of parts of said laws without affecting the remaining portions thereof, then for reasons herein given all proceedings under said laws are void and unconstitutional under the Constitution both of the State of Michigan and that of the United States, particularly the XIVth amendment thereof.

65. That all said lands described in said Exhibit "A" are of the value of fifty thousand ($50,000.00) dollars and upwards exclusive of any lands which have been placed on the homestead list, and said auditor general claims to own the same and your orator has reason to believe and apprehend and does greatly fear that said defendant, the auditor general, relying upon said tax-titles and others acting under his authority will commit waste upon said lands, interfere with the same and your orator's rights therein, and will sell, convey or otherwise dispose of said lands unless restrained by the order of this court.

66. That the rights and interests of all parties herein in the

191 premises can be determined and protected in this suit which otherwise cannot be done without a number of suits at law and in equity, and your orator has no adequate remedy at law.

67. That all said laws for the reasons herein given and set forth transgress and violate the fundamental principles upon which the governments of the United States and the State of Michigan and their constitutions are based and are therefore unconstitutional and void.

Forasmuch therefore as your orator is without relief except in a court of equity, your orator prays:—

I. That said defendants may be required to make full and direct answer to this your orator's bill of complaint, but not under oath, the answer under oath being waived.

II. That all said laws may be declared unconstitutional and void.

III. That all assessments made of said lands, all taxes levied thereon, and all sales of said lands for taxes under and by virtue of

said laws may be set aside, cancelled, held for naught and declared null and void, as a cloud upon the title of your orator.

IV. That all conveyances made in pursuance of said laws and sales thereunder may be declared null and void and ordered to be delivered up to be cancelled and in default thereof that the decree herein operate as such conveyance.

V. That your orator's title in and to said lands may be quieted and your orator declared the owner in fee simple thereof and entitled to possession of the same.

VI. That the defendants may, by the decree of this honorable court, be required to yield and deliver possession if in posses-
192 sion of said lands described in said Exhibit "A" to your orator, and that your orator may have the process of the court in due form to obtain possession thereof, and to remove therefrom all persons hereinbefore specified as now claiming said lands and parcels thereof and all other persons claiming by, through or under them or any of them, in the event that any such persons have since the filing of the bill of complaint herein, gone into possession of said lands or any part thereof.

VII. That the writ of injunction may issue out of and under the seal of the court to the above named defendants and each of them, their attorneys, solicitors, agents, and servants, commanding them and each of them absolutely and permanently to desist and refrain from committing any waste upon said lands described in said Exhibit "A" from assessing said lands or levying any taxes thereon against your orator under said laws, and from selling or attempting to sell said lands for said taxes or taking any other or further proceedings under said laws, in regard thereto, and from selling, conveying, encumbering or otherwise disposing of said lands or any parcel or part thereof or interest therein, and that in the meantime, they may be so restrained until the further order of this court.

VIII. That your orator may have such other and further relief in the premises as the nature of the case may require and shall be agreeable to equity and good conscience.

IX. May it please this honorable court, the premises being considered to grant unto your orator the writ of subpœna to be issued out of and under the seal of this court and directed to the said Roscoe D. Dix, auditor general of the State of Michigan, said Louis Bruder, county treasurer of Presque Isle county, Michigan,
193 James H. Kerr, county treasurer of Alpena county, Michigan, Thomas D. James, county treasurer of Cheboygan county, Michigan, Herman Lunden, county treasurer of Montmorency county, Michigan, Allen S. Martindale, county treasurer of Otsego county, Michigan, the defendants named in this bill of complaint and their successors in office, commanding them and each of them to be and appear in this court upon a certain day therein to be named and under a certain penalty therein to be inserted then and

there to answer this bill of complaint and stand to, abide by, and perform such decree as this court shall make in the premises.

And your orator will ever pray.

MERRITT CHANDLER.

——— ———,
Solicitors for Complainant.

Business address, Eddy building, Saginaw, Michigan.

STATE OF MICHIGAN, } ss:
County of Saginaw, }

On this 4th day of February A. D. 190–, before me a notary public in and for said county, personally appeared Merritt Chandler the complainant in the foregoing bill of complaint who first being duly sworn deposes and says, that he has read the foregoing bill of complaint by him subscribed and knows the contents thereof and that the same is true of his own knowledge except as to matters which are therein stated to be on information and belief and as to those matters he believes it to be true.

H. B. FERRIS,
Notary Public in and for Saginaw County, Michigan.

194 EXHIBIT "A."

S. E. ¼ of N. W. ¼ of section 11; town 33 north range 1 east. N. W. ¼ of N. E. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section 2; N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, W. ½ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section 2; N. E. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. ½ of N. E. ¼ section (3); N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (4); S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼, of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. W. ¼ of section (5); S. ½ of S. W. ¼ S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, of section (6); S. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (7); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, N. W. ¼ of N. W. ¼, N. E. ¼ of N. W. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (8); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (9); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, N. W. ¼ of S. E. ¼ of section (10); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E.

¼, S. W. ¼ of S. E. ¼ of section (11); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼,
195 N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (12); N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. — of section (13); N. E. ¼ of N. E. ¼ of section (14); S. E. ¼ of N. W. ¼ of section (15); N. E. ¼ of N. W. ¼ N. W. ¼ of N. W. ¼ of section (17); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼ of section (18); N. E. ¼ of N. W. ¼ of, section (23); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. W. ¼ of section (25); S. W. ¼ of S. W. ¼ of section (26); S. E. ¼ of S. E. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. E. ¼ of section (27); N. E. ¼ of N. E. ¼ of section (29); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼, of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. W. ¼, of section (33); N. E. ¼, of N. E. ¼, S. E. ¼ of N. E. ¼, S. E. ¼ of S. E. ¼, N. E. ¼ of S. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, N. W. ¼ of N. W. ¼, of section (34); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (35); N. E. ¼ of N. E. ¼ of section (36); town (34); north range (1) east.

S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼ of section (4); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, of section (5) N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. W. ¼ of
196 S. W. ¼ of section (6); S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (7); S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (8); S. E. ¼ of S. E. ¼, lot (1) of section (11); N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, of section (14); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of S. W. ¼ of section (18) W. ½ of N. W. ¼ of section (19); N. E. ¼ of N. E. ¼ of section (23); N. W. ¼ of N. W. ¼ of section (24); N. W. ¼ of S. W. ¼, of section (25) S. E. ¼ of S. W ¼ of section (29); N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, W. ½ of N. W. ¼, S. E. ¼ of N. W. ¼, E. ½ of S. W. ¼, N. W. ¼ of S. W. ¼, N. ½ of S. E. ¼ of section (30); N. ½ of N. E. ¼, N. ½ of S. E. ¼ of section (31); S. W. ¼ of N. W. ¼ of section (33); N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (36); town (35) north, range (1) east.

N. E. ¼ of N. E. ¼, of section (1); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼ of section (4); S. E. ¼ of N. W. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (10); N. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (15); N. E. ¼ of S. E. ¼, lot (7); N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, of section (17); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼ S. E.

¼ of S. W. ¼ of section (18); N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (19); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, lot
197 (1); S. W. ¼ of N. E. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼ lot (2), N. E. ¼ of S. W. ¼ of section (20); S. W. ¼ of N. W. ¼ of section (28); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼ N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (29); S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (30); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (31); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (32); N. W. ¼ of N. E. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, of section (33); N. E. ¼ of N. W. ¼ lot (1), N. W. ¼ of N. W. ¼ of section (34) town (36) north, range (1) east.

S. E. ¼ of S. W. ¼ of section (10); S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (14); S. E. ¼ of N. W. ¼ of section (15); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. *R.* ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, E. ½ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (22); S. W. ¼ of N. E. ¼ of section (23); S. W. ¼ of S. E. ¼, S. E. ¼ of S. W. ¼ of section (26); N. E. ¼ of N. W. ¼, N. W. ¼ of N. E. ¼ of section (27), N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (34) town (37) north, range (1) east.

S. W. ¼ of S. E. ¼ lot (1) and (2) of section (20); N. W. ¼
198 of N. W. ¼, lot (4), S. E. ¼ of N. W. ¼, lot (3) N. E. ¼ of S. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of S. W. ¼ of section (26); N. E. ¼ of N. E. ¼, lot (1), N. W. ¼ of N. E. ¼, lot (2), S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (27) N. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (29) S. E. ¼ of N. E. ¼ of section (30) N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, of section (34) town (38) north range (1) east.

N. E. ¼ of S. W. ¼, N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (2); S. E. ¼ of S. W. ¼ of section (4); N. ½ of N. W. ¼ of section (6); S. W. ¼ of N. E. ¼, W. ½ of N. W. ¼, W. ½ of S. W. ¼ of section (31); town (34) north range (1) west.

N. E. ¼ of of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (1); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (2); N. E. ¼ of S. E. ¼,

S. E. ¼ of S. E. ¼ of section (12); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, W. ½ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, E. ½ of S. W. ¼, W. ½ of S. W. ¼, of section (13) S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼ of section (21); S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. W.—¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, of section (22); N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼,
199 S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (23) N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, of section (24); W. ½ of N. E. ¼, N. W. ¼ of S. E. ¼ of section (25)—N. E. ¼ of N. E. ¼, S. ½ of S. E. ¼, S. ½ of S. W. ¼ of section (26); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼, of S. W. ¼ of section (36); town (35) north range (1) west.

S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (13); N. W. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, of section (14); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼ of section (15); N. W. ¼ of N. E. ¼, lot (1); S. W. ¼ of N. E. ¼ of section (19), S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (21); N. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, of section (24); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼, of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (35); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼. S. W. ¼ of S. W. ¼, of section (36); town (36) north, range (1) west.

Lot on river described as follows:—A piece of land bounded
200 as follows, commencing at a stake at the intersection of the north line on the S. E. ¼ of N. E. ¼ of sec. (7) town (37) north range (1) west, and the road running from Cheboygan to Mullet lake, thence easterly along said line to Cheboygan river, thence southerly along said river 37 37/100 rods to a cedar stake thence along said road to the place of beginning. Also a piece of land commencing at the S. E. corner of the S. E. ¼ of the S. E. ¼ of section (7) township (37) north range (1) west, thence west four rods thence south and in a line parallel to and running 4 rods from Cheboygan river 16 rods thence at right angles 4 rods to the river, thence along the river to the place of beginning. In section (7) town (37) north, range (1) west.

N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, of section (35) town (38) north, range (1) west.

N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (25) town (33) north range (2) west.

S. W. ¼ of S. W. ¼ of section (2); S. E. ¼ of S. E. ¼ of section (3); S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, lot (3); of section (8) S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (11); S. W. ¼ of S. E. ¼ of section (27); town (35) north range (2) west.

Lot (1) lot (2) lot (4) N. W. ¼ of S. W. ¼ of section (24) town (36) north, range (2) west.

N. W. ¼ of S. W. ¼ of section (28); N. E. ¼ of S. E. ¼ S. E. ¼ of S. W. ¼, of section (29) town (35) north, range (3) west.

S. W. ¼ of S. E. ¼, lot (3) S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (4), N. W. ¼ of N. W. ¼ lot (1) of
201 section (9); N. E. ¼ of N. E. ¼, lot (3) N. W. ¼ of N. E. ¼, lot (4) S. E. ¼ of N. E. ¼, lot (5) of section (14); S. W. ¼ of S. W. ¼ of section (18) town (36) north range (3) west.

S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼ lot (3) of section (4); S. E. ¼ of S. E. ¼, lot (1) of section (22); N. E. ¼ of N. E. ¼ of section (23); town (37) north, range (3) west.

N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼ of section (1); N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, of section (10) S. E. ¼ of S. E. ¼ of section (11) town (38) north, range (3) west.

S. E. ¼ of N. E. ¼, lot (2), N. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, of section (35); S. W. ¼ of N. W. ¼, lot (1) S. E. ¼ of S. E. ¼ lot (4), S. W. ¼ of S. E. ¼ lot (3), N. E. ¼ of S. W. ¼, lot (2), N. W. ¼ of S. W. ¼ of section (36), town (39) north range (3) west.

E. fr'l ½ of N. E. ¼, W. fr'l ½ of N. E. ¼, W. fr'l ½ of N. W. ¼, E. ½ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼ of section (1); E. fr'l ½ of N. E. ¼, N. E. ¼ of S. E. ¼ of section (2); N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, of section (3) S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (8); N. W. ¼ of S. W. ¼, of section (9) N. W. ¼ of N. W. ¼ of section (12); town (33) north, range (2) east.

N. fr'l ½ of N. E. ¼, of section (1); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼ S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (2); N. E. ¼ of
202 N. E. ¼, S. E. ¼ of N. E. ¼ N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (3); N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼, of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (4); S. E. ¼ of N. E. ¼, N. W. ¼ of S. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (5) N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. fr'l ½ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. W. ¼, of section (6); N. E. ¼ of N. E. ¼ N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼, of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, of section (8) N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of

S. W. ¼ of section (9) N. E. ¼ of N. E. ¼, W. ½ of N. W. ¼ N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, of section (10); N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (11); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (13); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼ N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (14); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (15); S. E. ¼ of S. E. ¼ of section (16); S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. W. fr'l ¼ of section (18); N. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼,
203 S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. W. ¼ of S. W. fr'l ¼ of section (19); N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, W. ½ of S. E. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼ of section (20); N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (21); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼, of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, of section (22); N. E. ¼ of N. E. ¼, N. W. ¼, of N. E. —, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (23); S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. E. ¼ of section (24); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (25); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼ N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼,
204 of section (26); S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. W. ¼ of N. W. ¼, S. ½ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (27); N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (28); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼ N. E. ¼ of S. E. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (29); N. E. ¼

of N. E. ¼, N. W. ¼ of N. E. ¼; S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. W. ¼, N. fr'l ½ of S. W. ¼ of section (30); N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. ½ of S. E. ¼, S. W. ¼ of S. E. ¼, S. ½ of N. E. ¼ of section (32); S. W. ¼ of N. W. ¼ of section (33); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼, of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (35); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. ½ of N. W. ¼, N. ½ of S. W. ¼ of section (36); town (34) north, range (2) east.

E. ½ of N. E. ¼, N. W. ¼ of N. E. ¼, lot (4), S. E. ¼ of N. E. ¼, S. E. ¼ of S. E. ¼, of section (5); S. W. ¼ of S. W. ¼, lot (3) of section (7); N. E. ¼ of N. E. ¼ of section (8); S. E. ¼ of N. W. ¼ of section (9); S. E. ¼ of S. E. ¼ S. W. ¼ of S. E. ¼ of section (17); S. E. ¼ of

205 N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼ of section (18); W. ½ of N. E. ¼ of section (19); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼ of section (20); N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼ of section (22); S. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (24); N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, of section (25); S. E. ¼ of N. E. ¼ N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (26); N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. E. ¼ of S. E. ¼ of section (33); S. E. ¼ of S. E. ¼, N. E. ¼ of S. E. ¼, of section (34); S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, N. W. ¼ of S. E. ¼, of section (35); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (36); town (35) north range (2) east.

S. W. ¼ of S. W. ¼ of section (3); S. E. ¼ of S. E. ¼, S. W. ¼ of S. W. ¼ of section (5); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼ of section (9); N. W. ¼ of N. W. ¼ of section (10); S. W. ¼ of S. E. ¼, lot 4, of section (13); N. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (29); S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ lot (3) of section (30) N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, lot (2), N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ lot (4), S. E. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, lot (5) of section (32); town (36) north, range (2) east.

206 N. W. ¼ of S. W. ¼ of section (21); N. E. ¼ of S. E. ¼ S. E. ¼ of S. E. ¼ of section (23); S. W. ¼ of N. W. ¼ lot (3) N. E. ¼ of N. W. ¼, lot (2) S. W. ¼ of N. W. ¼ lot (3), N. W. ¼ of S. W. ¼ of section (24); S. W. ¼ of N. W. ¼ of section (28); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. W. ¼ of S. E. ¼, N. E. ¼ of S.

W. ¼, of section (29); N. W. ¼ of N. W. ¼ of section (31); S. E. ¼ of N. E. ¼ of section (33); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼ of section (34); town (36) north, range (2) east.

S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (32) town (38) north, range (2) east.

E. fr'l half of N. E. ¼, W. fr'l ½ of N. E. ¼, E. fr'l ½ of N. W. ¼, W. fr'l ½ of N. W. ¼, N. W. fr'l ¼ of S. W. ¼, N. E. ¼ of S. W. ¼ of section (6); town (33) north range (3) east.

N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (18); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (31); W. ½ of S. W. ¼ of section (32); town (34) north, range (3) east.

S. E. ¼ of S. W. ¼ lot (2) of section (19); town (36) north range (3) east.

S. E. ¼ of S. W. ¼ of section (8); S. W. ¼ of S. W. ¼, S. E. ¼
207 of S. W. ¼ of section (9); N. W. ¼ of S. W. ¼ of section (17); town (33) north, range (7) east.

S. W. ¼ of N. E. ¼ of section (24); N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, of section (34); N. W. ¼ of S. W. ¼ S. E. ¼ of S. W. ¼, of section (35); N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of S. W. ¼ of section (36); town (30) north range (3) east.

S. E. ¼ of S. E. ¼ of section (10); S. E. ¼ of N. W. ¼ N. E. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (15); N. E. ¼ of S. E. ¼ of section (17); N. E. ¼ of S. E. ¼ of section (21), S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼ of section (22); N. E. ¼ of N. W. ¼ S. E. ¼ of N. W. ¼ of section (23) town (31) north range (4) east.

N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (26); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (34) town (32) north, range (4) east.

N. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼ of section (1); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼ of section (2); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, N. E ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (5) N. E. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (6); town (31) north range (5) east.

S. W. ¼ of S. E. ¼ of section (13); N. W. ¼ of S. E. ¼ of section (24); N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼,
208 S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (30); N. W.

¼ of N. E. ¼, S. W. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (31); S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼ of section (32); N. E. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼ of section (33) *p* N. E. ¼ of S. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, S. E. ¼ of S. W. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, of section (35); S. W. ¼ of S. W. ¼ of section (36); town (32) north, range (5) east.

S. W. ¼ of S. E. ¼ of section (20); N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼, of section (22); N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼, of section (23) S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, of section (25); S. E. ¼ of S. W. ¼, S. W. ¼ of S. E. ¼ of section (26); N. E. ¼ of S. W. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ of section (27); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼ of section (29); N. E. ¼ of N. E. ¼, N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼ of section (34); N. W. ¼ of N. E. ¼, S. W. ¼ of N. W. ¼, N. E. ¼ of N. W. ¼, N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼ of section (35) town (32) north, range (6) east.

N. W. ¼ of S. W. ¼ of section (1); N. E. ¼ of N. E. ¼ N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼, S. E. ¼ of N. E. ¼, N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼ S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (2); N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, S. E. ¼ of N. W. ¼, N. E. ¼ of S. W. ¼ of section (12); N. E. ¼ of N. E. ¼ of section (24) town (31) north, range (1) west.

209 N. E. ¼ of N. E. ¼ of section (17); N. W. ¼ of N. E. ¼, S. W. ¼ of N. E. ¼ of section (24); S. E. ¼ of S. E. ¼ of section (26); N. E. ¼ of S. E. ¼, N. W. ¼ of S. E. ¼, S. W. ¼ of S. E. ¼, S. E. ¼ of S. E. ¼ of section (35) town (32) north, range (1) west.

S. E. ¼ of N. E. ¼ of section (1); N. W. ¼ of N. W. ¼, S. W. ¼ of N. W. ¼, N. W. ¼ of S. W. ¼, S. W. ¼ of S. W. ¼ of section (3); town (32) north, range (2) west.

210 *Demurrer of Auditor General.*

Afterwards, to-wit, and now on this day, that is to say, on March 7th, 1902, comes the auditor general of the State of Michigan, by his said solicitor and files in said court a demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERROTT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of Perry F. Powers, auditor general of the State of Michigan, successor in office of Roscoe D. Dix, one of the above named defendants, to the amended bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained, to be true in such manner and form as the same are
211 therein set forth and alleged, doth demur to the said amended bill, and for causes of demurrer showeth:

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant, or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000) dollars exclusive of interest and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. An amended bill of complaint will not lie against the successor in office of Roscoe D. Dix, auditor general of the State of Michigan.

Wherefore this defendant demurs to the said amended bill and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said amended bill and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

PERRY F. POWERS,
Auditor General.

HORACE M. OREN,
Attorney General, Solicitor for Auditor General.

212 I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

JOHN H. GOFF,
Of Counsel for Auditor General.

STATE OF MICHIGAN, } ss:
County of Ingham, }

Perry F. Powers being duly sworn says that he is auditor general of the State of Michigan, successor in office of Roscoe D. Dix, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

PERRY F. POWERS.

Subscribed & sworn to before me this 28th day of February A. D. 1902.

GEO. W. FREEMAN,
Notary Public, Ingham County, Michigan.

213 *Demurrer of Treasurer Cheboygan County.*

Afterwards, to-wit, and now on this day, that is to say, on March 7th, 1902, comes the treasurer of Cheboygan county, by his said solicitor, and files in said court, his demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of Samuel J. Smith, county treasurer of Cheboygan county, successor in office to Thomas D. James, one of the defendants above named.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained,

to be true in such manner and form as the same are therein
214 set forth and alleged, doth demur to the said amended bill, and for causes of demurrer showeth :—

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant, or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000) dollars exclusive of interest and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. This defendant is improperly joined as a defendant in this cause.

Wherefore this defendant demurs to the said amended bill, and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said amended bill and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

SAMUEL J. SMITH,
County Treasurer of Cheboygan County.

GEO. E. FROST,
Prosecuting Attorney.
HORACE M. OREN,
Attorney General, Solicitor for County Treasurer.

215 I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

JOHN H. GOFF,
Of Counsel for County Treasurer.

STATE OF MICHIGAN, } ss :
County of Cheboygan, }

Samuel J. Smith, being duly sworn says that he is county treasurer of Cheboygan county, successor in office to Thomas D. James, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

SAMUEL J. SMITH.

Subscribed and sworn to before me this 3rd day of March, A. D. 1902.

SAMUEL G. HOSACK,
[SEAL.] *Notary Public, Cheboygan County, Michigan.*

216 *Demurrer of Treasurer of Otsego County.*

Afterwards, to-wit, and now on this day, that is to say, on March 7th, 1902 comes the treasurer of Otsego county, by his said solicitor and files in said court his demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:—

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of Allen T. Martindale, county treasurer of Otsego county, one of the defendants above named, to the amended bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained, to be true in such manner and form as the same are therein set forth and alleged, doth demur to the said amended
217 bill, and for causes of demurrer, showeth:—

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant, or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000.) dollars exclusive of interest and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. This defendant is improperly joined as a defendant in this cause.

Wherefore this defendant demurs to the said amended bill, and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said amended bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

ALLEN T. MARTINDALE,
County Treasurer of Otsego County.

218 ALBERT M. HILTON,
Prosecuting Attorney.
HORACE M. OREN,
Attorney General, Solicitor for County Treasurer.

I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

J. H. GOFF,
Of Counsel for County Treasurer.

STATE OF MICHIGAN, } ss:
County of Otsego, }

Allen T. Martindale, being duly sworn says that he is county treasurer of Otsego county, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

ALLEN T. MARTINDALE.

Subscribed & sworn to before me this 26th day of February A. D. 1902.

SANFORD W. BUCK,
Notary Public, Otsego County, Michigan.

219 *Demurrer of Treasurer of Presque Isle County.*

Afterwards, to-wit, and now on this day, that is to say, on March 7th, 1902 comes the treasurer of Presque Isle county by his said solicitor and files in said court his demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:—

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of A. A. Bruder, county treasurer of Presque Isle county, successor in office to Louis Bruder, one of the defendants above named, to the amended bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained, to be true in such manner and form as the same
220 are therein set forth and alleged, doth demur to the said amended bill, and for causes of demurrer showeth: —

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant, or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000) dollars exclusive of interest and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. This defendant is improperly joined as a defendant in this cause.

Wherefore this defendant demurs to the said amended bill, and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said

amended bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

A. A. BRUDER,
County Treasurer of Presque Isle County.

EDWIN G. REED,
Prosecuting Attorney.
HORACE M. OREN,
Attorney General, Solicitor for County Treasurer.

221 I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

J. H. GOFF,
Of Counsel for County Treasurer.

STATE OF MICHIGAN, }
County of Presque Isle, } *ss:*

A. A. Bruder, being duly sworn says that he is county treasurer of Presque Isle county, successor in office to Louis Bruder, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

A. A. BRUDER.

Subscribed & sworn to before me this 26th day of February, A. D. 1902.

FRED F. PLATZ,
Notary Public, Presque Isle County, Michigan.

222 *Demurrer of Treasurer of Alpena County.*

Afterwards, to-wit, and now on this day, that is to say, on March 7th, 1902, comes the treasurer of Alpena county by his said solicitor and files in said court his demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:—

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of Christian A. Oppenborn, county treasurer of Alpena county, successor in office to James H. Kerr, one of the defendants above named, to the amended bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner and form as the same are
223 therein set forth and alleged, doth demur to the said amended bill, and for causes of demurrer showeth:—

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000) dollars exclusive of interest and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. This defendant is improperly joined as a defendant in this cause.

Wherefore this defendant demurs to the said amended bill, and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said amended

bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

CHRISTIAN A. OPPENBORN,
County Treasurer of Alpena County.

JOSEPH CAVANGH,
Prosecuting Attorney.
HORACE M. OREN,
Attorney General, Solicitor for County Treasurer.

224 I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

J. H. GOFF,
Of Counsel for County Treasurer.

STATE OF MICHIGAN, } ss:
County of Alpena, }

Christian A. Opperborn, being duly sworn says that he is county treasurer of Alpena county, successor in office to James H. Kerr, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

CHRISTIAN A. OPPERBORN.

Subscribed & sworn to before me this 26th day of February A. D. 1902.

R. J. CRABLE,
Notary Public, Alpena County, Michigan.

225 *Demurrer of Treas. Montmorency County.*

Afterwards, to-wit, and now on this day, that is to say, on March 26th, 1902, comes the treasurer of Montmorency county and files in said court his demurrer to complainant's amended bill of complaint, which demurrer is in words and figures following, to-wit:

UNITED STATES OF AMERICA:

The Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
vs.
ROSCOE D. DIX, Auditor General; JAMES H. KERR, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen T. Martindale, County Treasurer Otsego County; Louis Bruder, County Treasurer Presque Isle County, and Their Successors in Office, Defendants. } No. 37.

The demurrer of Willard T. Warren, county treasurer of Montmorency county, successor in office to Herman Lunden, one of the defendants above named, to the amended bill of complaint of the above named complainant.

This defendant by protestation not confessing or acknowledging all or any of the matters or things in the said bill of com-
226 plaint contained, to be true in such manner and form as the same are therein set forth and alleged, doth demur to the said amended bill, and for causes of demurrer showeth:—

1. That the complainant hath not in and by his said amended bill made or stated such a case as entitles him in a court of equity to any discovery from this defendant, or to any relief against him as to the matters contained in the said amended bill or of any such matters.

2. The complainant is not entitled upon said bill to the relief he prays for because he had a plain and adequate remedy at law.

3. It does not appear in and by said amended bill that the matter in dispute exceeds the sum of two thousand ($2,000) dollars exclusive of interests and costs.

4. It appears upon the face of said bill that the complainant has been guilty of gross laches in regard to the matters therein set forth.

5. It appears by the said amended bill of complaint that this suit is in effect a suit against the State of Michigan.

6. This defendant is improperly joined as a defendant in this cause.

Wherefore, this defendant demurs to the said amended bill, and he prays the judgment of this honorable court whether or not he shall be compelled to make any further or other answer to the said amended

bill, and he hereby prays to be hence dismissed with his reasonable costs and charges in this behalf sustained.

WILLARD T. WARREN,
County Treasurer of Montmorency County.

—— ——,
Prosecuting Attorney.
227 HORACE M. OREN,
Attorney General, Solicitor for County Treasurer.

I hereby certify that the foregoing demurrer is in my opinion well founded in point of law.

J. H. GOFF,
Of Counsel for County Treasurer.

STATE OF MICHIGAN, } ss:
County of Montmorency, }

Willard T. Warren, being duly sworn, says that he is county treasurer of Montmorency county, successor in office to Herman Lunden, one of the above named defendants, and that the foregoing demurrer is not interposed for delay.

WILLARD T. WARREN.

Subscribed & sworn to before me this 15th day of March, A. D. 1902.

CHAS. B. DRAKE,
Notary Public, —— County, Michigan.

228 *Order Sustaining Demurrers and Dismissing Bill and Amended Bill.*

Afterwards, to-wit, and now on this day, that is to say, on October 9th, 1902, an order sustaining the demurrer and dismissing the bill of complaint was granted by the court, a memorandum of which was duly entered by the clerk in the journal of the proceedings of said court, which memorandum is in words and figures following, to-wit:

At a session of the circuit court of the United States for the eastern district of Michigan, northern division, continued and held pursuant to adjournment, at the district court room, in the city of Detroit, on Thursday the ninth day of October, in the year one thousand nine hundred and two.

Present: The Honorable Henry H. Swan, district judge.

MERRITT CHANDLER
v.
ROSCOE D. DIX, Auditor General of the State of Michigan; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County; Louis Bruder, County Treasurer of Presque Isle County; James E. Holcombe, Cheboygan Leather Company, Pfister and Vogel Leather Company, Hugh McKinnin, Herman Georgie, Charles Leduc, Frank Leduc, Louis St. Armour, William Hakleberg, John McGinn, David Pelten, William Reid, Charles Ballant, Francis E. Partridge, John Cain, James Fenlow, David Bowen, Mathias King, Joseph Villburn, Everett F. Merrill, Charles A. Begle, Eliza Rivers, Grace Harbor Lumber Company, Herman Besser, Monroe Klock, William R. Kendrick, Lewis Cornwell, John D. Knause & Company, Salling, Hanson & Company, Hanson & Barker, Ramson Hanson, William McPherson, Jr., Frederick D. Larke, Charles H. Osgoode, John P. Hyde, John W. Harvey, A. N. Allen, Newell A. Ayers, Rosena Schmidt, J. W. Karwick, Warren Shoak, George Crawford, Hugh McKenzie, John S. Sanborn, D. MacNeil, George J. Carr, Charles J. Wallich, C. H. Engle, S. W. Kramer, George Murner, F. A. Baldwin, and F. A. Kramer.

No. 37. In Equity.

229

This cause having been heretofore heard upon a general and several special demurrers of the defendants to the complainant's bill and amended bill of complaint, and the same having been duly argued and submitted, after due consideration thereof it is by the court now here ordered, adjudged and decreed that the general demurrer and that grounded upon the exemption of the State from liability to suit are sustained and the bill and amended bill are dismissed, with costs to be taxed in favor of the defendants.

230 *Opinion.*

Afterwards, to-wit, and now on this day, that is to say on October 9th, 1902 an opinion was duly rendered in said cause which opinion is in words and figures following, to-wit:

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER
vs.
ROSCOE D. DIX, Auditor General, ET AL. } No. 37.

On demurrer to amended bill.

Messrs. McKay & McKay, solicitors for complainant.
George W. Weadock, Esq., of counsel.
Hon. Horace M. Oren, attorney general, for defendants.
John H. Goff, Esq., of counsel.

SWAN, *J.*:

This bill was filed September 19th 1900 against the auditor general of the State of Michigan and the treasurers of the counties of Cheboygan, Presque Isle, Alpena, Otsego and Montmorency, and several defendants citizens of Michigan who claimed interests in the lands described in the bill. Among other things the bill attacked the validity under the Federal Constitution of the laws of the State of Mich-
231 igan under which the lands of complainant had been assessed and sold for taxes; prayed that sales by virtue of said law should be set aside and canceled; that all conveyances in pursuance of said law and the sales thereunder may be declared null and void and ordered to be canceled; that complainant's title in the land may be quieted and he declared owner in fee simple thereof and entitled to possession, and the defendants be required to yield and deliver up possession thereof; that the official defendants may be enjoined from permitting any waste upon the land; from assessing or levying any taxes thereon; from selling, or attempting to sell, the same for taxes, or taking other or further proceedings under said laws in regard thereto.

Since the bill was filed, September 19th, 1900. Roscoe D. Dix, a former auditor general of the State of Michigan, has retired from office yielding the place to his elected successor who is discharging the duties of the position. A general and several special demurrers were filed to the bill, and the questions arising upon them have been ably argued by counsel for respective parties.

Without passing upon the validity of all the demurrers or the many questions which have been argued, or upon the alleged unconstitutionality of the tax legislation of the State of Michigan which is assailed in the bill, and after carefully considering the facts and the law, it seems clear that the complainant's case is ruled by the decisions in the cases of

Warner Valley Stock Co., *vs.* Smith, 165, U. S., 28.
Smith *vs.* Reeves, 178 U. S. 436.

Under the first of these cases it is held that a bill in equity
232 against a public officer abates upon his retirement from the office and cannot be amended by making his successor in the office a defendant because he had no part in the matter complained of and is not in privity with his predecessor. In the case at bar the principal relief sought by the bill is against the auditor general, and that asked against the treasurers of the several counties is incidental merely and shows no ground of relief against them alone, and, therefore, cannot be maintained against them.

In Smith *vs.* Reeves, *supra*, a suit not unlike the present was held to be excluded from the judicial power of the United States even when it was one arising under the Constitution and laws of the United States, because though in form against an officer of the State, it was in fact against the State itself, which is the case here.

For these reasons the general demurrer, and that grounded upon the exemption of the State from liability to suit, are sustained, and the bill is dismissed with costs. to be taxed.

HENRY H. SWAN,
District Judge.

Dated, October 9th, 1902.

233 *Assignments of Error.*

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General of the State of Michigan, *et al.*, Defendants. } No. 37.

And now, on the 15th day of December, 1902, came the said complainant, by McKay & McKay, his solicitors, and says that the decree in said cause is erroneous and against the just rights of the said complainant and plaintiff in error, for the following reasons:

1. That the United States circuit court for the eastern district of Michigan, northern division, in equity, erred in sustaining the demurrer interposed by the defendants and defendants in error to the original bill of complaint filed in said cause.

2. That said circuit court erred in dismissing the said bill of complaint of complainant and plaintiff in error.

3. That said circuit court erred in not entering a decree for said complainant and plaintiff in error upon the pleadings in said cause.

Wherefore the said complainant and plaintiff in error prays that the said decree be reversed and that the said court may be directed to enter a decree in accord with the prayer of said bill of complaint.

234

McKAY & McKAY,
Solicitors for Complainant and Plaintiff in Error.

GEO. W. WEADOCK, *Of Counsel.*

Filed in clerk's office, Feb. 14, 1903.
WALTER S. HARSHA, *Clerk.*

Petition for Appeal and Order Allowing Same.

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER, Complainant,
v.
ROSCOE D. DIX, Auditor General of the State of Michigan, *et al.*, Defendants. } No. 37.

The above named complainant, conceiving himself aggrieved by the decree made and entered on the 9th day of October, in the above entitled cause, does hereby appeal from said order and de-
235 cree to the Supreme Court of the United States, for the reasons specified in the assignment of errors, which is filed herewith, and he prays that this appeal be allowed, and that a transcript of the record, proceedings, and papers upon which said order was made, duly authenticated, may be sent to the Supreme Court of the United States.

McKAY & McKAY,
Solicitors for Complainant.

Dated February 14, 1903.

The appeal above prayed is hereby allowed, and the bond on appeal is fixed at the sum of two hundred and fifty dollars.

Dated, Bay City, Mich., Feb. 14, 1903.

HENRY H. SWAN,
U. S. District Judge.

Filed in clerk's office Feb. 14, 1903.
WALTER S. HARSHA, *Clerk.*

236 *Bond on Appeal.*

Know all men by these presents, that we, Merritt Chandler, of Onaway, Michigan, as principal, and Edward J. James and John Young, of the same place, as sureties, are held and firmly bound unto Roscoe D. Dix, auditor general of the State of Michigan; James H. Kerr, county treasurer of Alpena county; Thomas D. James, county treasurer of Cheboygan county; Herman Lunden, county treasurer of Montmorency county; Allen S. Martindale, county treasurer of Otsego county; and Louis Bruder, county treasurer of Presque Isle county, in the full and just sum of two hundred and fifty dollars, to be paid to the said Roscoe D. Dix, auditor general of the State of Michigan, *et al.*, their certain attorney, executors, administrators, or assigns: to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Sealed with our seals and dated this 15th day of December, in the year of our Lord one thousand nine hundred and two.

Whereas, lately at a session of the circuit court of the United States for the eastern district of Michigan, northern division, in a suit depending in said court, between Merritt Chandler, complainant, and Roscoe D. Dix, auditor general of the State of Michigan, James H. Kerr, county treasurer of Alpena county; Thomas D. James, county treasurer of Cheboygan county; Herman Lunden, county treasurer of Montmorency county; Allen S. Martindale, county treasurer of Otsego county; and Louis Bruder, county treasurer of Presque Isle county; a decree was rendered against the said Merritt Chandler, appellant, and the said Merritt

237 Chandler, appellant, having obtained a claim of appeal and filed a copy thereof in the clerk's office of the said court to reverse the decree in the aforesaid suit, and a citation directed to the said Roscoe D. Dix, auditor general of the State of Michigan, *et al.* appellees, citing and admonishing them to be and appear at a Supreme Court of the United States, at Washington, within 30 days from the date thereof.

Now, the condition of the above obligation is such, that if the said Merritt Chandler shall prosecute his appeal to effect, and answer all damages and costs if he fail to make his plea good, then the above obligation to be void; else to remain in full force and virtue.

MERRITT CHANDLER. [SEAL.]
EDWARD J. JAMES. [SEAL.]
JOHN YOUNG. [SEAL.]

Sealed and delivered in presence of—
W. B. GRIGG.
W. A. STOVEL.

Approved by
HENRY H. SWAN,
U. S. District Judge.

238 STATE OF MICHIGAN, } ss:
County of Presque Isle, }

Edward J. James and John Young, of Onaway in said county, being duly and severally sworn, each for himself says that he is one of the sureties named in and entering into the within and foregoing bond, and that he is worth the sum of five hundred ($500.00) dollars, in unincumbered property not exempt from execution under the laws of this State after payment of all just debts, claims and liabilities.

EDWARD J. JAMES.
JOHN YOUNG.

Subscribed and sworn to before me this 26th day of February, A. D. 1903.

[SEAL.] THOS. E. SHAW,
Notary Public in and for Presque Isle County, Michigan.

Filed in clerk's office February 28, 1903.
WALTER S. HARSHA, *Clerk.*

239 *Order Extending Time to Make Return.*

At a session of the circuit court of the United States for the eastern district of Michigan, northern division, continued and held pursuant to adjournment, at the district court room, in the city of Bay City, on Saturday the fourteenth day of March, in the year one thousand nine hundred and three.

Present: The Honorable Henry H. Swan, district judge.

MERRITT CHANDLER
v.
ROSCOE D. DIX, Auditor General of the State of Michigan; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County. } In Equity. No. 35.

Upon application of the clerk it is by the court now here ordered, that the time to make return to claim of appeal in said cause be, and the same is hereby extended until March 28th.

HENRY H. SWAN,
U. S. District Judge.

240 *Order Extending Time to Make Return.*

At a session of the circuit court of the United States for the eastern district of Michigan, northern division, continued and held pursuant to adjournment, at the district court room, in the city of Bay City, on Saturday the twenty-eighth day of March, in the year one thousand nine hundred and three.

Present: The Honorable Henry H. Swan, district judge.

MERRITT CHANDLER v. ROSCOE D. DIX, Auditor General of the State of Michigan; James H. Kerr, County Treasurer of Alpena County; Thomas D. James, County Treasurer of Cheboygan County; Herman Lunden, County Treasurer of Montmorency County; Allen S. Martindale, County Treasurer of Otsego County, and Louis Bruder, County Treasurer of Presque Isle County.	In Equity. No. 35.

Upon application of the clerk it is by the court now here ordered, that the time to make return to claim of appeal in said cause be, and the same is hereby extended until April 7th.

HENRY H. SWAN,
U. S. District Judge.

241 *Order Extending Time to Make Return.*

At a session of the circuit court of the United States for the eastern district of Michigan, northern division, continued and held pursuant to adjournment, at the district court room, in the city of Bay City, on Tuesday the seventh day of April, in the year one thousand nine hundred and three.

Present: The Honorable Henry H. Swan, district judge.

MERRITT CHANDLER
v.
ROSCOE D. DIX, Auditor General of the State of Michigan; JAMES H. KERR, County Treasurer of Alpena County; THOMAS D. JAMES, County Treasurer of Cheboygan County; HERMAN LUNDEN, County Treasurer of Montmorency County; ALLEN S. MARTINDALE, County Treasurer of Otsego County, and LOUIS BRUDER, County Treasurer of Presque Isle County. } In Equity. No. 35.

Upon application of the clerk it is by the court now here ordered, that the time to make return to claim of appeal in said cause be, and the same is hereby extended until April 13th.

HENRY H. SWAN,
U. S. District Judge.

242 UNITED STATES OF AMERICA, *ss:*

To Roscoe D. Dix, auditor general of the State of Michigan; James H. Kerr, county treasurer of Alpena county; Thomas D. James, county treasurer of Cheboygan county; Herman Lunden, county treasurer of Montmorency county; Allen S. Martindale, county treasurer of Otsego county, and Louis Bruder, county treasurer of Presque Isle county, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, at Washington, within 30 days from the date hereof, pursuant to a claim of appeal, filed in the clerk's office of the circuit court of the United States, for the eastern district of Michigan, northern division, wherein Merritt Chandler, is appellant and you are appellees, to show cause, if any there be, why the decree rendered against the said appellant as in the said claim of appeal mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness, the Honorable Melville W. Fuller, Chief Justice of the United States, this 14th day of February, in the year of our Lord one thousand nine hundred and three.

HENRY H. SWAN,
U. S. District Judge.

243 LANSING, MICH., *Mar.* 1, 1903.

Due and personal service of the within and foregoing citation is hereby admitted and due and personal service of the same is hereby waived.

CHAS. A. BLAIR,
Attorney General.

[Endorsed:] Filed in clerk's office March 5 1903 Walter S. Harsha clerk.

244 UNITED STATES OF AMERICA:

In the Circuit Court of the United States for the Eastern District of Michigan, Northern Division. In Equity.

MERRITT CHANDLER
v.
ROSCOE D. DIX, Auditor General of the State of Michigan, *et al.* } No. 35.

EASTERN DISTRICT OF MICHIGAN, *ss:*

I, Walter S. Harsha, clerk of the circuit court of the United States for the eastern district of Michigan, do hereby certify and return to the claim of appeal of the above named complainant; that the above and foregoing is a true copy of the record and proceedings in said cause as the same appear on file and of record in my office; that I have compared the same with the originals on file, and it is a true and correct transcript therefrom and of the whole of said originals.

In testimony whereof, I have hereunto set my hand and affixed the seal of said court, at Bay City, in said district, this 7th day of April, in the year of our Lord one thousand nine hundred and three, and of the Independence of the United States of America the one hundred and twenty-seventh.

[Seal of the Circuit Court, Eastern District of Michigan.]

WALTER S. HARSHA, *Clerk,*
By JENNIE WRIGHT JONES, *Dep. Clerk.*

Endorsed on cover: File No. 18,895. E. Michigan C. C. U. S. Term No. 261. Merritt Chandler, appellant, *vs.* Roscoe D. Dix, auditor general of the State of Michigan; James H. Kerr, county treasurer of Alpena county, *et al.* Filed April 16, 1903. File No. 18,895.